



ADOPTED BUDGET UPDATE

FISCAL YEAR 2007



CHULA VISTA, CALIFORNIA





Fiscal Year 2007 Budget Update

**STEPHEN C. PADILLA
MAYOR**

**JOHN MCCANN
DEPUTY MAYOR**

**STEVE CASTANEDA
COUNCILMEMBER**

**PATTY CHAVEZ
COUNCILMEMBER**

**JERRY R. RINDONE
COUNCILMEMBER**

**Jim Thomson
Interim City Manager**

**SUSAN BIGELOW
City Clerk**

**ANN MOORE
City Attorney**



Administration

Jim Thomson
Laurie Madigan
David Palmer
Dana Smith

Interim City Manager
Assistant City Manager
Assistant City Manager
Assistant City Manager

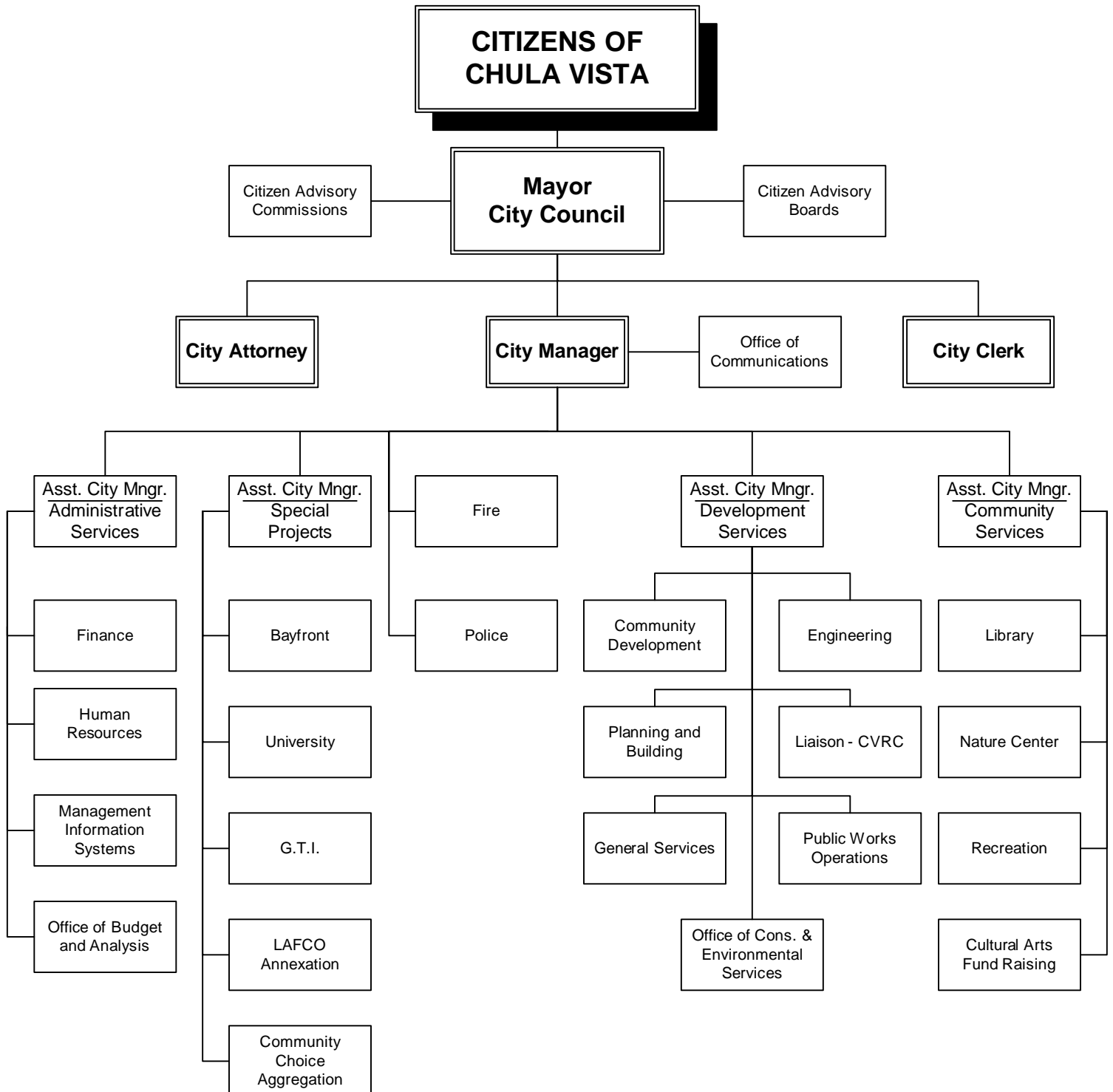
Department Heads

Ed Van Eenoo
Liz Pursell
Ann Hix
Michael Meacham
Leah Browder
Maria Kachadoorian
Doug Perry
Jack Griffin
Marcia Raskin
David Palmer
Louie Vignapiano
Daniel D. Beintema
Jim Sandoval
Richard P. Emerson
Dave Byers
Buck Martin

Director of Budget and Analysis
Director of Communications
Acting Director of Community Development
Director of Conservation & Environmental Services
Acting Director of Engineering
Director of Finance
Fire Chief
Director of General Services
Director of Human Resources
Library Director
Director of Management and Information Services
Director of the Nature Center
Director of Planning & Building
Chief of Police
Director of Public Works Operations
Director of Recreation



ORGANIZATION CHART



professionalism

respect

integrity

teamwork

accountability



Our Mission

We are committed to making our community a better place to live, work, and play through services that promote PRIDE

Public Partnerships & Involvement

Reliable Infrastructure & Well-Maintained Facilities

Inviting, Healthy, & Safe Environment

Diverse Cultural, Educational & Recreational Opportunities

Economic Growth

Our Values

Professionalism Holding oneself to the highest standards of excellence.

Accountability Taking ownership for one's decisions and actions.

Respect Treating others and yourself with the utmost regard, and appreciating the differences in others.

Teamwork People working together to provide the best available service.

Integrity Strong moral and ethical character.

The City of Chula Vista is committed to building and nurturing a progressive and cohesive community which values our diversity, respects our citizens, honors our legacy and embraces the opportunities of the future.



BUDGET UPDATE FISCAL YEAR 2007

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Document Guide

The City of Chula Vista follows a biennial budget process whereby a two-year spending plan is adopted every other year, but appropriations continue to be made on an annual basis as required by City Charter. The primary motivation behind a biennial budget was Council's desire to place an emphasis on the integration of long-range planning, resource allocation, program monitoring and evaluation.

City Council unanimously adopted the fiscal years 2006 and 2007 spending plan on June 28, 2005. Departmental goals and major funding initiatives for the two-year period were identified and approved by Council as part of that process. The purpose of this Budget Update is to summarize the changes between the previously approved spending plan for fiscal year 2007 and the budget ultimately adopted by Council for appropriation.

The fiscal year 2007 Budget Update focuses on the changes between the fiscal year 2007 spending plan and the fiscal year 2007 adopted budget.

The Budget Update accounts for all mid-year changes adopted by Council as well as various funding requirements unforeseen when the initial two-year plan was developed. This document is only intended to serve as an update to the budget adopted by Council in June 2005, therefore it does not contain the detailed descriptions of department budgets and program highlights that are normally included in the budget document. These can be found in the fiscal years 2006 and 2007 Adopted Budget document. Similarly, the summary of the Capital Improvement Program focuses only on the new projects proposed as part of this budget update; detailed project descriptions can be found in the fiscal years 2006 and 2007 Capital Improvement Program document.

The changes highlighted in the Budget Update include a summary of:

- Revenue and expenditure changes for All Funds
- Revenue and expenditure changes for the General Fund, updated net city cost information, staffing adjustments including all mid year changes and staffing recommendations proposed as part of the update
- Revenue and expenditure changes for the Redevelopment Agency
- New projects included in the Capital Improvement Program

BUDGET TRANSMITTAL LETTER

July 1, 2006

Honorable Mayor and Members of the City Council:

The following is the adopted budget for fiscal year 2007, which serves as an update to the spending plan that Council approved on June 28, 2005. At that time, in accordance with State law, Council adopted a two-year spending plan for fiscal years 2006 and 2007 and approved appropriations for the first year of that plan. Appropriations for the second year of the plan must occur before July 1, 2006; accordingly, Council unanimously adopted the fiscal year 2007 budget on June 20, 2006. This budget update presents Council with a budget for fiscal year 2007 that reflects full-year funding for all mid-year changes adopted by Council and addresses new funding priorities unforeseen when the initial two-year plan was developed.

Throughout this document, the fiscal year 2007 budget that was approved by Council as part of the biennial budget is referred to as the spending plan, while the updated budget is referred to as the fiscal year 2007 adopted budget. The focus of this report is to highlight the changes from the adopted spending plan to the budget adopted by Council approving appropriations.

The fiscal year 2007 all funds budget totals \$308.0 million; a \$33.5 million (or 12.2%) increase over the fiscal year 2007 spending plan. This is primarily due to increases in the Redevelopment Agency (\$10.3 million), Capital Improvement Funds (\$9.7 million), and the General Fund (\$8.3 million). The increase in the Redevelopment Agency budget is primarily due to anticipated payments related to the Gateway Project, which is reflected as a loan repayment from the Merged Project Area (\$4.3) and in the Bayfront/TC I project area as a payment to Gateway (\$4.3). The updated RDA budget also includes the addition of an Executive Director of the Chula Vista Redevelopment Corporation and the CVRC monthly stipends.

The increase in Capital Improvement Funds is primarily due to newly budgeted Development Impact Fee expenditures, including TDIF funds for the Heritage Road Bridge CIP (\$3.5 million) and PFDIF funds reimbursing the City for the acquisition of the Rancho del Rey Library site (\$4.0 million). The General Fund budget increase is primarily due to the new positions approved by Council mid-year and increases in personnel services for higher PERS costs, health insurance premiums, and MOU adjustments. In fiscal year 2007 PERS costs increased by approximately \$1.8 million due to new personnel, higher salaries per the memorandums of understanding, and adjustments to reflect additional costs associated with the employer paid member contribution and PERSable differentials.

General Fund revenues for fiscal year 2007 are once again projected at levels sufficient to fund the operating budget without dipping into reserves, which proved to be particularly challenging this year. Revenue shortfalls experienced by Police, Planning and Building,

and Engineering during fiscal year 2006 are expected to continue into fiscal year 2007. In Planning and Building and Engineering, deposit based developer revenues have been reduced approximately \$1.9 million to reflect declining development activity. Police Department revenues have been reduced \$343,000 to reflect delays in finalizing jail contracts with other law enforcement agencies and \$269,000 to reflect the elimination of state booking fee subventions. Citywide, program revenues have been reduced by more than \$3.0 million.

While the increases in major revenues, such as property tax, and several one-time revenue enhancements were sufficient to mitigate these impacts to the budget, the increase in General Fund revenue was not sufficient to meet the reserve balance of 8%. Therefore, Council approved the transfer of reserves from the technology and equipment replacement funds to bring the fiscal year 2007 General Fund reserve to 8%. This transfer was approved with the adoption of the fiscal year 2007 budget on June 20, 2006.

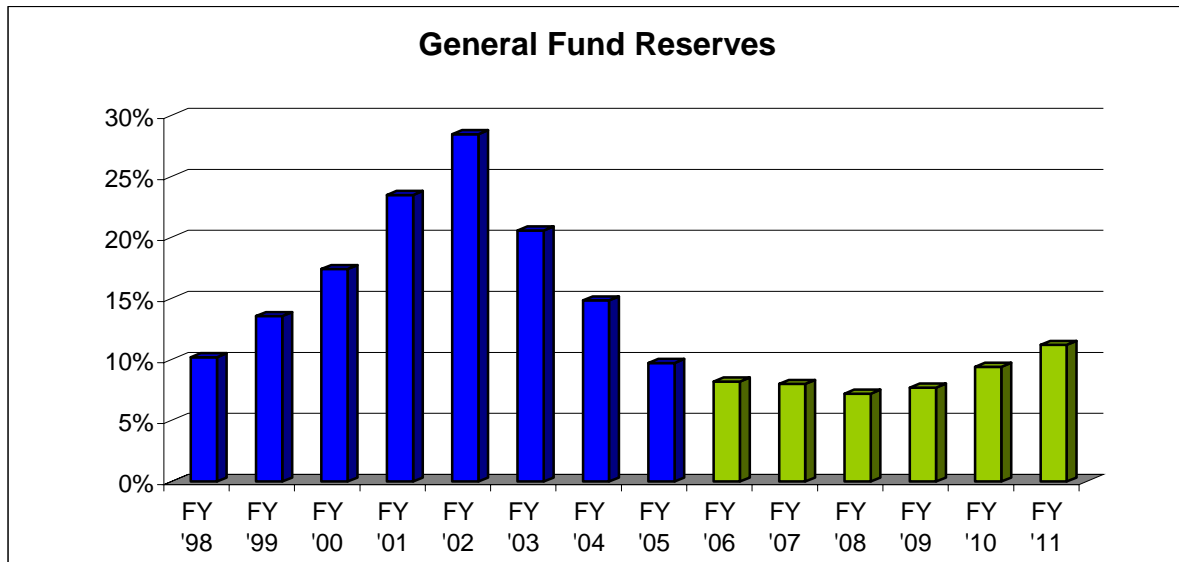
As evidenced by the chart on the following page, the General Fund reserves were at an all time high of \$31.2 million or 28.5% of the operating budget at the end of fiscal year 2002. At the end of fiscal year 2005, the General Fund available reserves were \$15.1 million or 9.7% of the operating budget, just above the 8% policy level adopted by Council. The reduction in reserves, \$16.1 million over this time, occurred due to a combination of significant State revenue takeaways and mid-year appropriations as summarized below:

- State Revenue Take Aways of \$5.3 million - (\$3.5 million for Vehicle License Fee Gap and \$1.8 million for ERAF III)
- Fire Department Staffing, Fire Station and Equipment enhancements - \$3.8 million
- Purchase of Oxford Property for development of Harbor Side Park - \$2.3 million
- Unanticipated Litigation and Workers Compensation Costs - \$2.1 million
- Fire Department Computer Aided Dispatch Center - \$1.8 million
- Municipal Utility Study/Franchise Negotiations - \$1.4 million
- University Study - \$1.0 million

The City's General Fund reserves placed the City in the enviable position to withstand the State's revenue cuts during the past two years and provided the City with the opportunity to reinvest back into the community.

During fiscal year 2006, the following impacted the General Fund reserves:

- Police Department mid-year appropriation requests of \$1.7 million and projected revenue shortfalls of \$1.2 million
- Revenue shortfalls in the Development Services Departments - \$3.3 million



*Reserves for fiscal years reflected as of June 30. Reserves from fiscal years 2006 to 2011 are based on projections.

The projections included for fiscal years 2006 to 2011 are based on the Finance Director's separate General Fund Five-Year Forecast 2007 – 2011 report updated to reflect Council's action to transfer reserves from the technology and equipment replacement funds to the General Fund. The forecast assesses the General Fund's ability to continue current service levels based on anticipated growth and maintain existing infrastructure and existing assets. The forecast also assesses the General Fund's ability to fund new initiatives such as Phase III of the Civic Center Expansion and the opening of the Rancho del Rey Library.

The General Fund reserves are anticipated to decrease to 7.2% in fiscal year 2008 but begin to increase in fiscal year 2009 and exceed the Council policy by fiscal year 2010. These projections assume continued increases in sales and property taxes due to the anticipated opening of the Otay Ranch Town Center and continued development in the east. The projections take into account personnel costs based on the approved staffing included in this budget as well as debt commitments. They do not include the full implementation of the Police Strategic Plan or potential changes suggested by the Fire Facility Master Plan being prepared. Funding for such major initiatives may likely require tradeoffs during the budget process in future years.

These projections are discussed in further detail in a separate report – the General Fund Five Year Forecast 2007 – 2011 report.

BUDGET SUMMARY – ALL FUNDS

FISCAL YEAR 2007 EXPENDITURE SUMMARY

The fiscal year 2007 budget for all City funds is \$308.0 million; a \$33.5 million (or 12.2%) increase over the fiscal year 2007 spending plan. This amount includes the General Fund budget of \$170.1 million and \$137.9 million in various other fund groups. Other fund groups include Miscellaneous Special Revenue Funds (\$26.8 million), Sewer Funds (\$29.9 million), Capital Improvement Funds (\$22.1 million), Debt Service Funds (\$24.8 million), Transit Funds (\$7.3 million), Internal Service Funds (\$9.9 million), and Redevelopment Agency/Housing (RDA) funds (\$17.2 million). The Capital Improvement Program (CIP) budget of \$15.9 million is included within the various funds. The CIP budget is discussed in greater detail in the Budget Summary – Capital Improvement Program section.

All Funds Expenditure Summary In Thousands (000)

Fund Type	Spending Plan	Adopted	Change
General Fund	\$ 161,798	\$ 170,075	\$ 8,277
Miscellaneous Special Revenue Funds ¹	\$ 24,987	\$ 26,793	\$ 1,805
Sewer Funds	\$ 32,834	\$ 29,916	\$ (2,918)
Redevelopment Agency	\$ 6,888	\$ 17,166	\$ 10,277
Capital Improvement Funds	\$ 12,405	\$ 22,119	\$ 9,713
Debt Service Funds	\$ 19,238	\$ 24,780	\$ 5,542
Transit Funds	\$ 7,097	\$ 7,307	\$ 211
Internal Service Funds	\$ 9,314	\$ 9,893	\$ 579
Total All Funds²	\$ 274,561	\$ 308,047	\$ 33,486

¹Special Revenue Funds total excludes Sewer and Redevelopment Agency

²The fiscal year 2007 Budget includes \$44,591,822 in inter-fund transfers.

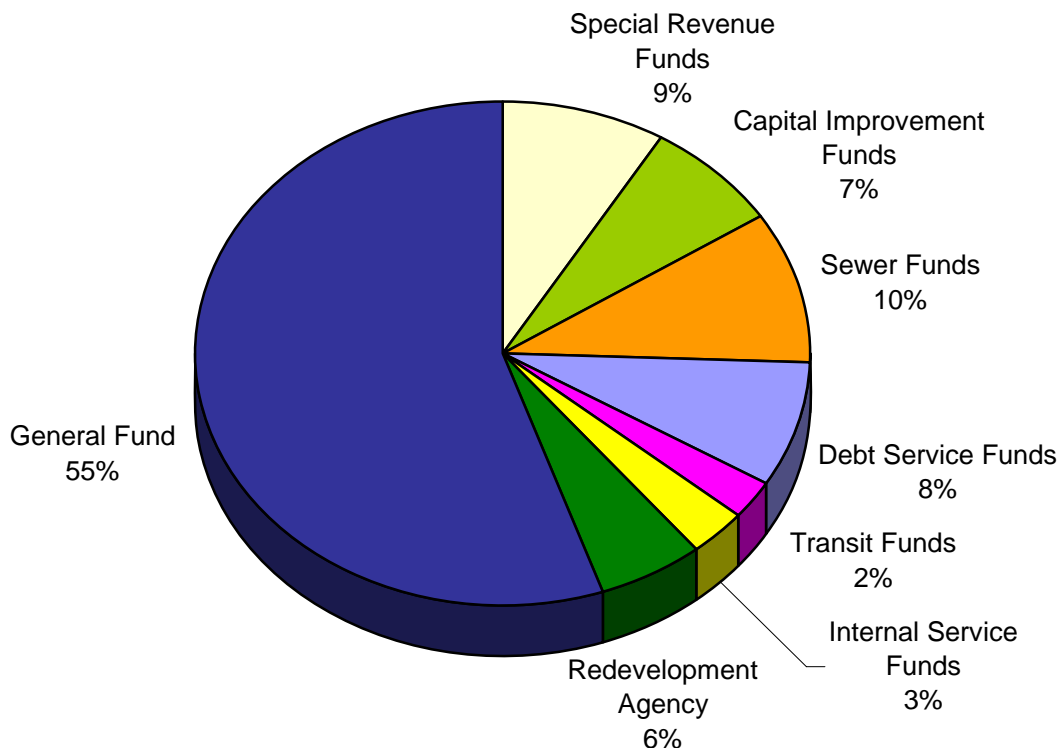
The largest increase from the spending plan to the proposed budget is in Redevelopment Agency Funds, with an increase of \$10.3 million. This increase is mainly related to anticipated payments for the Gateway Project, which is reflected as a loan repayment from the Merged Project Area (\$4.3) and in the Bayfront/TC I project area as a payment to Gateway (\$4.3). This increase is discussed in greater detail in the Budget Summary – Redevelopment Agency. The RDA represents 6% of the City's total all funds budget. Agency funds are used to fund operating expenditures, debt service, and Agency capital projects in the redevelopment project areas including Bayfront, Town Centre I, Merged Project Fund (Town Centre II, Southwest and Otay Valley).

The increase in Capital Improvement Funds of \$9.7 million represents the next largest change from the spending plan. This increase is primarily due to newly budgeted Development Impact Fee expenditures, including TDIF funds for the Heritage Road Bridge CIP (\$3.5 million) and PFDIF funds reimbursing the City for the acquisition of the Rancho del Rey Library site (\$4.0 million). Capital Improvement Funds represent 7% of the City's all funds budget.

The General Fund represents 55% of the City's total all funds budget, and experienced the third largest increase at \$8.3 million. More information on the changes in the General Fund is provided in the Budget Summary – General Fund section, but the increase is primarily due to the new positions approved by Council mid-year and other increases in personnel services. The General Fund is the primary source of funding for ongoing City operations including: police, fire, library, and recreation services, as well as development and maintenance services.

The decrease in the Sewer Fund of \$2.9 million reflects the elimination of a transfer from the Trunk Sewer Capital Reserve to Sewer Service Revenue offset by increases in additional capital improvement projects, contractual services, and loan repayment expenses. Sewer Funds represent 10% of the City's total all funds budget; these funds account for expenditures related to the City's sewer and storm drain programs.

Fiscal Year 2007 All Funds Budget by Major Category - \$308.0M



FISCAL YEAR 2007 REVENUE SUMMARY

The proposed fiscal year 2007 revenue for all City funds total \$307.8 million; a \$19.2 million (or 6.7%) increase over the fiscal year 2007 spending plan. This amount includes property taxes (\$37.7 million), sales taxes and other local taxes (\$64.7 million), revenue from other agencies (\$38.4 million), charges for services (\$51.8 million), and other revenue (\$36.7 million). General Fund revenues total \$170.1 million; a \$8.4 million increase over the fiscal year 2007 spending plan.

All Funds Revenue Summary In Thousands (000)

Fund Type	Spending Plan	Proposed	Change
Property Taxes	\$ 32,726	\$ 37,718	\$ 4,992
Other Local Taxes	\$ 66,216	\$ 64,675	\$ (1,541)
Licenses and Permits	\$ 4,724	\$ 4,706	\$ (17)
Fines, Forfeitures & Penalties	\$ 1,934	\$ 2,058	\$ 124
Use of Money & Property	\$ 9,406	\$ 8,736	\$ (670)
Revenue from Other Agencies	\$ 36,305	\$ 38,407	\$ 2,101
Charges for Services	\$ 53,501	\$ 51,765	\$ (1,736)
DIF	\$ 14,704	\$ 18,506	\$ 3,802
Other Revenue	\$ 36,139	\$ 36,674	\$ 534
Transfers In	\$ 32,976	\$ 44,592	\$ 11,616
Total All Funds Revenues	\$ 288,631	\$ 307,836	\$ 19,205

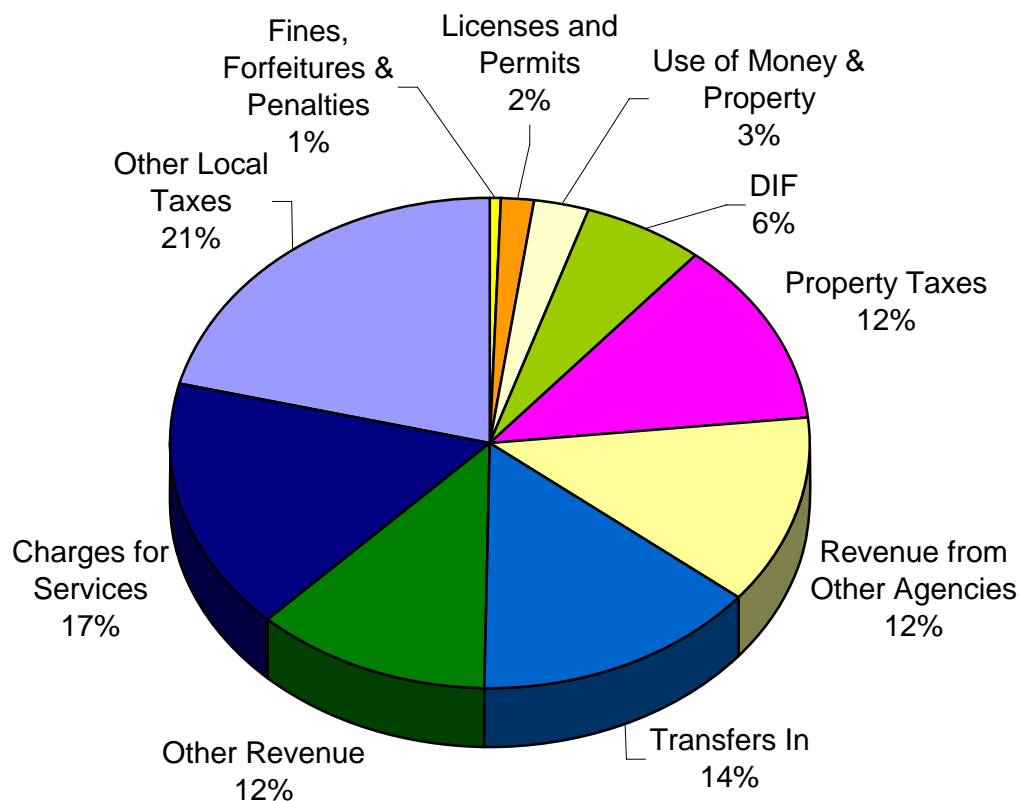
The fiscal year 2007 budget includes an increase of \$11.6 million in Transfers In, this represents the largest increase from the spending plan for any revenue category. This includes the repayment of a loan from the Merged area to the Bayfront of \$4.3 million related to the payment for the Gateway project; for accounting purposes this repayment is also budgeted in a debt service account – these two changes account for \$8.6 million of the increase in transfers in. Transfers In represents 14% of the City's all funds budget.

The next largest increase is in Property taxes, which increased \$5.0 million from the spending plan. This includes \$3.2 million to reflect the increase in assessed value as determined by the county assessor and \$1.8 million for increased property tax increment from redevelopment projects. Property Taxes come from the assessment of qualifying property at 1% of the market value of the property and from tax increment revenues generated in redevelopment project areas. Property taxes represent 12% of the City's all funds budget.

Charges for services is the second largest revenue source at \$51.8 million and represents 17% of the City's all funds budget. These revenues are collected through service charges or fees on the user of specific services such as for sewer, plan checking, and recreation programs. The budget includes a net reduction to Charges for Services of \$1.7 million.

The largest portion of City revenues, \$64.7 million or 21% of the City's all funds budget, come from Other Local Taxes - including sales taxes, business license taxes, transient occupancy taxes, franchise fees, and utility users tax. The proposed budget includes a reduction of \$1.5 million to reflect anticipated revenue based on scheduled TransNet projects for fiscal year 2007.

All Funds Revenue Fiscal Year 2007 Budget – \$307.8M



BUDGET SUMMARY – GENERAL FUND

FISCAL YEAR 2007 EXPENDITURE SUMMARY

The General Fund budget for fiscal year 2007 totals \$170.1 million; a net increase of \$8.3 million (or 5.1%) over the fiscal year 2007 spending plan. This increase is predominantly attributable to mid-year budget adjustments that have been annualized and carried over into fiscal year 2007.

The adopted General Fund budget for fiscal year 2007 totals \$170.1 million; a net increase of \$8.3 million (or 5.1%) over the 2007 adopted spending plan.

The most significant changes from the fiscal year 2007 spending plan are attributable to:

- Annualized costs (\$4.9 million) associated with the addition of 34.25 positions and other personnel services enhancements approved mid-year 2006 including:
 - 17 new sworn positions in the Police Department: 11 new positions for the Police Universal Hiring Grant (\$1.24 million), and 6 new positions to enhance the Traffic Operations, Patrol, and Criminal Investigations programs (\$766,000); an additional \$1.0 million for increased overtime costs and \$118,000 for adjustments to differentials
 - 10 new positions in the Fire Department: 9 new positions funded from the Firefighter Assistance Safer Grant to staff the City's Heavy Rescue Vehicle (\$984,000) and associated overtime costs (\$170,000); 1 Fire Prevention Engineer (\$114,000),
 - 3 new positions in the Finance Department to assist with CFD administration and finance operations (\$294,000),
 - 2 new positions in Community Development to meet anticipated housing program demands and address federal grant fund requirements (\$217,000),
 - A new position in the Office of the Mayor and City Council to assist with coastal, environmental, and land use issues associated with the Bayfront Master Plan, UCSP and University Project (\$114,000),
 - A graphic artist in the Office of Communications to expand the City's communication and outreach efforts (\$74,000).
- Adjustments to departmental personnel services budgets to reflect costs associated with the approved MOU agreements (\$2.5 million), higher health insurance premiums (\$1.1 million), and increases in PERS costs (\$850,000)
- Increases in fuel costs (\$282,000)

- New task force positions in the Police Department – 2 Agents and 1 Sergeant \$416,000
- Carryover of homeland security and recreation grants \$506,000

These expenditure increases are partially offset by the following expenditure reductions:

- Various reductions in supplies & services accounts to reflect historical savings in this category (-\$750,000)
- Reductions in various internal service charges to better align charges with the long term fund requirements (-\$975,000)
- Additional furlough reduction based on CVEA salary increases (-\$186,000)
- Decreases in departmental utilities budgets to more accurately reflect historical usage as well as new water saving technology employed by the Park Maintenance Division that allows for better control of water usage via computer (-\$128,000)
- A reduction of \$250,000 in consulting services in the Planning and Building Department

The following table provides a summary of these changes by expenditure category.

**General Fund Expenditure Summary
In Thousands (000)**

Category	Spending Plan	Proposed	Change
Personnel Services	\$ 129,124	\$ 138,388	\$ 9,264
Supplies & Services	\$ 19,217	\$ 18,506	\$ (711)
Utilities	\$ 5,654	\$ 5,451	\$ (203)
Other Expenditures	\$ 1,132	\$ 952	\$ (180)
Operating Capital	\$ 136	\$ 244	\$ 108
Transfers Out	\$ 6,534	\$ 6,534	\$ -
Total Operating Budget	\$ 161,798	\$ 170,075	\$ 8,277
Capital Projects	\$ -	\$ -	\$ -
Total General Fund Budget	\$ 161,798	\$ 170,075	\$ 8,277

The table below indicates that the largest increases from the spending plan to the proposed budget are for the Police and Fire departments. This increase is largely attributable to the number of positions added to public safety mid year and adoption of the budget – 20 positions were added to the Police Department and 10 positions were added to the Fire Department.

General Fund Budget Summary by Department
In Thousands (000)

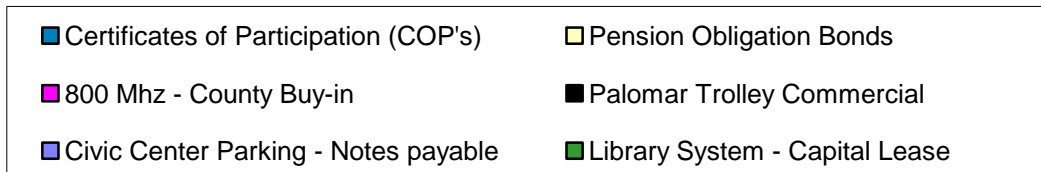
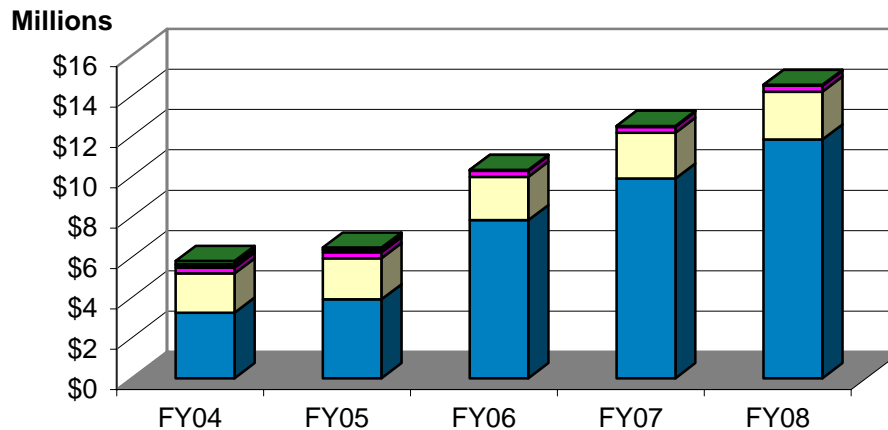
Department	Spending Plan	Adopted	Change
Administration	\$ 3,801	\$ 3,973	\$ 172
Boards and Commissions	\$ 10	\$ 14	\$ 4
City Attorney	\$ 2,600	\$ 2,662	\$ 62
City Clerk	\$ 1,140	\$ 1,104	\$ (36)
City Council	\$ 1,483	\$ 1,639	\$ 156
Community Development	\$ 3,910	\$ 3,799	\$ (111)
Engineering	\$ 7,791	\$ 7,816	\$ 25
Finance	\$ 2,887	\$ 3,206	\$ 319
Fire	\$ 20,284	\$ 22,480	\$ 2,196
General Services	\$ 10,630	\$ 10,968	\$ 338
Human Resources	\$ 5,151	\$ 5,377	\$ 226
Library	\$ 9,906	\$ 10,205	\$ 299
Management & Info Systems	\$ 4,075	\$ 4,406	\$ 331
Nature Center	\$ 1,157	\$ 1,193	\$ 36
Non-Departmental	\$ 3,933	\$ 2,582	\$ (1,351)
Planning & Building Services	\$ 10,578	\$ 10,475	\$ (103)
Police	\$ 44,958	\$ 50,047	\$ 5,089
Public Works	\$ 20,697	\$ 21,123	\$ 426
Recreation	\$ 6,808	\$ 7,007	\$ 199
TOTAL	\$ 161,798	\$ 170,075	\$ 8,277

Debt Service

The total outstanding long-term debt for the General Fund at the beginning of fiscal year 2007 will be approximately \$135.7 million. During fiscal year 2006, the City issued \$20.3 million in Certificate of Participation (COP) debt for Phase 2 of the Civic Center Expansion and the Nature Center exhibits. The debt service payments on this issuance will begin in fiscal year 2008 and will be funded by the General Fund (\$306,862) and the Public Facilities Development Impact Fee Fund (\$610,904).

Beginning in fiscal year 2006, the first full debt service payment for the 2004 Civic Center Expansion Phase 1 COP issuance will be made. The debt payment is approximately \$1.7 million (\$0.2 million General Fund and \$1.5 million Development Impact Fee Fund).

Annual General Fund Debt Service Obligation Fiscal Years 2004 to 2008



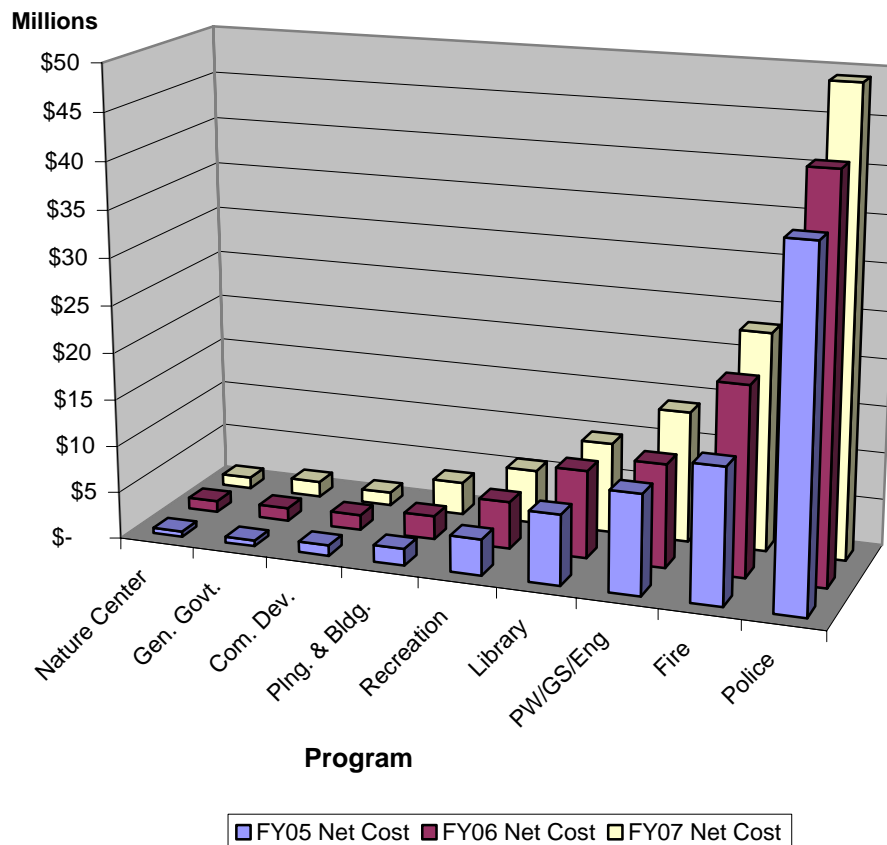
Net City Cost

The City looks at how various programs and City functions are funded to determine the net cost of each program. Each program is reviewed to determine the percentage of program expenditures funded by general revenues versus program revenues. In order to portray the true costs of individual programs accurately, both indirect and direct costs are included in total program expenditures. Program revenues are broadly defined as those revenues generated by a given activity (e.g. grant revenues, charges for services, licenses, permits). General revenues, often referred to as discretionary revenues, are broadly defined as those revenues that are generated not by any given activity, but by general or specific taxing authority such as property taxes, sales tax, and vehicle license fees.

The fiscal year 2007 General Fund budget of \$170.1 million includes \$60.4 million in program revenues and \$109.7 million in discretionary revenues. The following chart

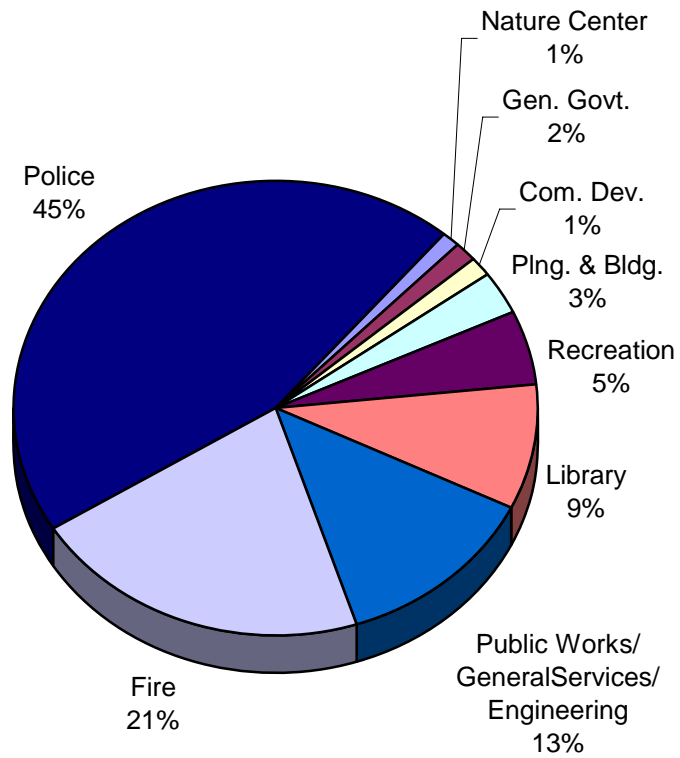
shows the net cost of each department for fiscal years 2005, 2006, and 2007. As seen in the chart below, departments that generate small amounts of revenue relative to the size of their budgets, such as Police and Fire, have higher net costs. Departments that generate relatively larger amounts of revenue (such as Community Development and Planning and Building) generally have the lower net costs.

Allocation of Discretionary Revenues - Net City Cost (By Function)



The following chart shows the net costs of each department or program based upon the budgets for fiscal year 2007. The majority (66%) of discretionary revenue was allocated to public safety services (i.e. Police and Fire). The next highest portion (17%) was allocated to development and maintenance services (i.e. Public Works, General Services, Engineering, Community Development, and Planning & Building) followed closely by leisure services (i.e. Library, Recreation and the Nature Center) at 15%. The remainder of discretionary revenue (2%) was allocated to general governmental services.

**Average Distribution of Fiscal Year 2006 and 2007 Discretionary Revenue:
Net City Cost (By Function)**



GENERAL FUND REVENUE SUMMARY

The City has identified revenues sufficient to support the \$8.3 million increase in the fiscal year 2007 spending plan budget. The update to the fiscal year 2007 spending plan included a thorough analysis of the revenue projections. Based on historical trends as well as future projections, there were revenue reallocations between city departments along with updated projected revenues in several categories.

The City has identified an additional \$8.3 million in revenues to support the increase in the 2007 budget.

The most significant revenue increases are as follows:

- An increase of \$3.2 million in property tax to reflect the increase in assessed value as determined by the county assessor
- A \$4.4 million increase in Transfers In to the General Fund - \$4.0 million is attributable to a one-time credit from the Library for Eastern Territory Capital Project fund and an additional \$300,000 is a transfer from the Gas Tax fund
- Increased grant funding of \$1.4 million; included in this amount is an additional \$609,000 in Police Grants, \$478,000 in homeland security grants, \$309,000 in Fire grants, and \$40,000 in miscellaneous grants
- An adjustment of \$435,000 in Vehicle License Fees to account for population growth
- A net increase of \$245,000 in staff time reimbursements, mainly as a result of anticipated increases in capital project reimbursements
- An increase of \$183,000 from the California Border Alliance Group is to offset the cost of a CBAG Executive Director
- Plan checking fees have been adjusted by \$129,000 to include the cost of a Fire Prevention Engineer
- A one-time reimbursement of \$300,000 related to the Otay Ranch Tax sharing agreement
- Escheatments from deposit accounts totaling \$200,000
- An increase of \$282,000 in revenue from other agencies to partially offset the cost of new task force positions added in the Police Department, the remaining costs for these positions will be offset by a one-time transfer from the asset seizure fund of \$134,000

These revenue increases are partially offset by the following revenue reductions:

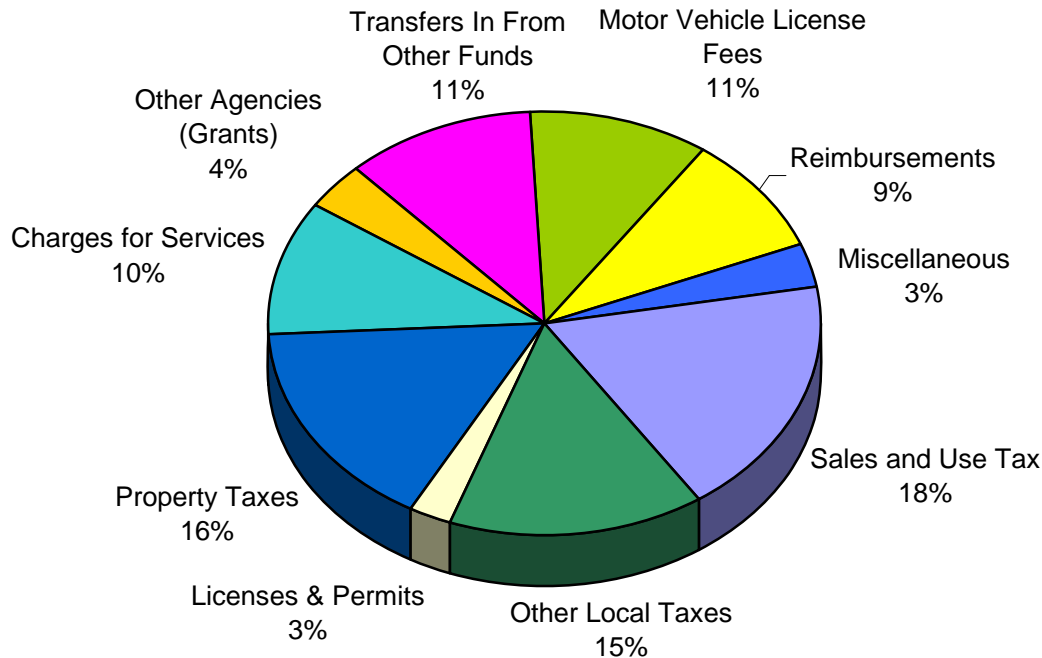
- A decrease in Inspection and Other Engineer fees of \$254,000 to align budgeted revenues with actuals
- Council approved reductions in Police Department revenue totaling \$725,000 to more accurately reflect historical actuals. Major adjustments were made to the following revenues:
 - \$326,000 reduction in Special Police Service reimbursement
 - Elimination of State reimbursement for booking fees, \$270,000
 - \$ 75,000 reduction in parking citations
 - \$ 54,000 reduction in Ordinance Violations
- A decrease of \$1.7 million in Deposit Based fees to better reflect prior year revenues

The following table highlights the major revenue changes from the fiscal year 2007 adopted spending plan to the proposed budget by source.

**General Fund Revenue Summary
In Thousands (000)**

Revenue Source	Spending Plan	Adopted	Change
Sales and Use Taxes	\$ 30,997	\$ 30,997	\$ -
Property Taxes	\$ 23,765	\$ 26,999	\$ 3,234
Other Local Taxes	\$ 25,868	\$ 25,868	\$ -
Transfers In From Other Funds	\$ 14,385	\$ 18,793	\$ 4,408
Vehicle License Fees	\$ 17,429	\$ 17,864	\$ 435
Charges for Services	\$ 20,092	\$ 17,472	\$ (2,620)
Reimbursements	\$ 14,209	\$ 15,497	\$ 1,288
Other Agencies (Grants)	\$ 5,650	\$ 6,540	\$ 890
Miscellaneous	\$ 5,104	\$ 5,763	\$ 659
Licenses and Permits	\$ 4,299	\$ 4,282	\$ (17)
Total General Fund Revenues	\$ 161,798	\$ 170,075	\$ 8,277

General Fund Revenues by Category - \$170.1 million



Sales and Use Tax Revenue

Prior to fiscal year 2005, the City received 1% in sales and use tax revenue from all taxable retail sales occurring within the City limits. Beginning in fiscal year 2005, the State reduced the local allocation by 0.25% and applied these funds as security for the State's Economic Recovery Bonds. The State committed to replacing the 0.25% sales tax revenues with dollar-for-dollar in local property tax from the County Educational Revenue Augmentation Fund (ERAF). For forecasting and comparison purposes, sales tax revenues are projected at the full 1% rate.

The projection for Sales and Use Tax of \$31.0 million for fiscal year 2007 has not changed from the Council Adopted Spending Plan.

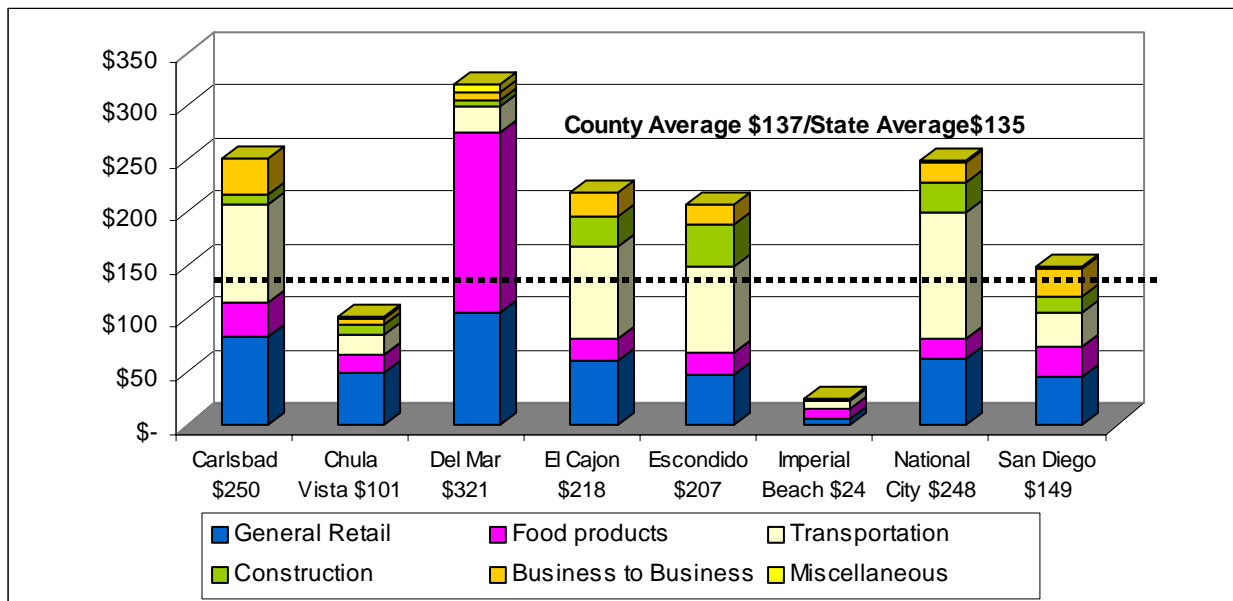
Sales and Use Tax is collected by the State at a rate of 7.75% for the San Diego County region. The Sales Tax rate is divided as follows:

State	6.00%
State Fiscal Recovery Fund (Economic Recovery Bonds)	0.25%
Local Jurisdiction (City or County of place of sale or use)	0.75%
Local Transportation Fund (County of place of sale or use)	0.25%
Local San Diego County Transnet Funding	0.50%

Sales and use tax revenue is the City's single largest discretionary revenue source, accounting for 18.2% of total revenue for the General Fund in fiscal year 2007. During fiscal years 2005 and 2006 sales tax revenues increased by 10.2% and 13.5% respectively primarily due to increased population and the opening of several new commercial centers in the eastern section of the City.

As noted on the following chart, sales tax on a per capita basis for the City is only \$101 compared to the County average of \$137 and the State average of \$135. This comparison indicates that the City's residents spend a high percentage of their retail dollars elsewhere, especially considering that a healthy share of our sales and use tax revenues are generated by cross-border shoppers. The City's per capita sales tax is expected to increase next fiscal year as a result of the recent openings of the Eastlake Design District and Crossings Shopping Center as well as the highly anticipated fall 2006 opening of the Otay Ranch Town Center.

Sales Taxes Per Capita



Property Tax Revenue

Property taxes are estimated at \$27.0 million in the fiscal year 2007 budget. This is an increase of \$3.2 million to reflect the increase of assessed property value in the City of Chula Vista. Proposition 13 caps the amount that existing property can be reassessed to 2% per year, however, when a property is transferred to a new owner, it is reassessed based on the new market value. Chula Vista has seen its share of resale homes being reassessed as well as the addition of assessments on new homes.

Motor Vehicle License Fees

Motor vehicle license fees (VLF) are estimated at \$17.9 million in the fiscal year 2007 proposed budget. The projections have increased from the initial estimates included in the 2007 spending plan by \$435,000. The VLF is an annual fee on the depreciated purchase price of a registered vehicle in California, levied in lieu of taxing vehicles as personal property. The formula for dispensing the VLF to local jurisdictions is based primarily on population.

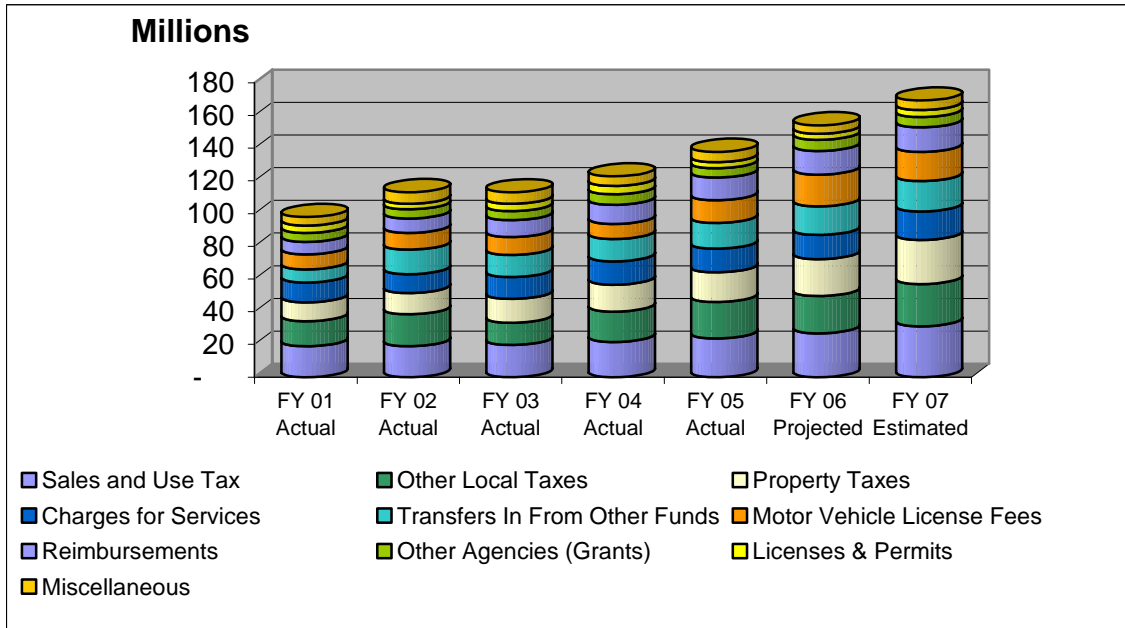
Charges for Services

Charges for services include charges and fees such as: Police reimbursements, zoning fees, plan checking fees, and recreation programs fees. The proposed budget for fiscal year 2007 is \$17.5 million, which is a \$2.6 million decrease from the spending plan. Of this amount, \$772,000 has been reallocated to other revenue categories for animal shelter fees and special Police Department services. There was also a reduction of \$1.9 million in anticipated revenues from Engineering, Planning & Building, Public Works, and Police to better reflect the actual revenue that the departments have historically realized.

Transfers In from Other Funds

Transfers in from other funds consist of transfers to the General Fund from other City funds, including Capital Project and Special Revenue funds. The proposed budget for fiscal year 2007 is \$18.8 million, an increase of \$4.4 million over the spending plan. Of this increase, \$4.0 million is related to a Development Impact Fee transfer to the General Fund. This transfer reflects the Public Facilities Development Impact Fee program's obligation to reimburse the City for Rancho del Rey Library site acquisition costs.

Historical and Estimated General Fund Revenue Sources Fiscal Years 2001 – 2007



Staffing Adjustments

The fiscal year 2007 budget includes funding for 1,263.75 positions, an increase of 36.52 over the fiscal year 2006 Adopted Budget. As part of the Adopted Fiscal Years 2006 and 2007 Budget, Council approved the addition of three positions to the Fire Department and the elimination of one position in Administration for fiscal year 2007. However, during fiscal year 2006 the Fire Department received a grant and requested that the positions be added in fiscal year 2006 - these positions are now reflected as mid year positions.

Council approved the addition of 34.25 new positions during fiscal year 2006. Safety remains a key priority for the City as demonstrated by the 27 additional positions added mid-year to the Police and Fire departments. Eleven new positions were added to Patrol Operations in order to meet increased call for service demand levels. The Police Service Dog and Traffic Operations programs were also enhanced in fiscal year 2006. Two agent positions were added to staff regional task force positions at the Regional Computer Forensics Lab and the Joint Terrorism Task Force.

In the Fire Department, the early addition of the three Fire Captains and the addition of nine Firefighters will allow for full staffing of the Heavy Rescue on a 24-hour basis. The addition of a revenue offset Fire Prevention Engineer enhances the department's ability to conduct more complex plan reviews and inspections. Of the remaining 7.25 positions added mid-year, five of the positions were either partially or fully revenue offset.

The fiscal year 2007 budget includes the annualized costs of the positions approved by Council during fiscal year 2006; the table below summarizes the new positions.

Summary of New Positions and Personnel Changes Approved by Council During Fiscal Year 2006 by Department and Program

Department	Description	Position	No.
Police (17)	Community Patrol Program	Peace Officer	11
	Police Service Dogs Program	Peace Officer	1
	Criminal Investigations Program	Police Agent	2
	Traffic Operations Program	Peace Officer	2
		Police Lieutenant	1
Fire (10)	Fire Prevention Program	Fire Prevention Engineer	1
	Staffing for Heavy Rescue	Firefighter	6
		Fire Captain	3
Library (0)	HR recommended reclassification	Librarian II	-1
		Senior Librarian	1
Administration (1)	Office of Communications	Graphic Designer	1
Finance (3)	CFD Administration	Associate Accountant	1
	Payroll Program	Accounting Technician	1
	Finance Operations	Senior Management Analyst	1
City Council (1)	Coastal/Environmental Policy Program	Coastal/Environmental Policy Consultant	1

Department	Description	Position	No.
General Services (.25)	Reclassification of Staffing for the Animal Care Facility	Veterinarian	-0.5
		Animal Adoption Counselor	0.75
		Animal Care Assistant	-1
		Senior Animal Care Assistant	1
		Animal Control Officer	-1
		Senior Animal Control Officer	1
		Animal Services Specialist	-0.5
		Animal Adoption Counselor	0.5
Community Development (2)	Housing Program	Senior Community Development Specialist	1
		Community Development Specialist II	1
Total			34.25

Maintaining Service Levels

As in previous budgets, the City continues to make a concerted effort to evaluate vacant management and support staff positions for potential cost savings. The fiscal year 2007 budget includes several reclassifications and/or transfers in order to address service demands while increasing operational efficiencies; these personnel changes allow the City to reorganize existing resources to continue to provide great service.

Also included in the fiscal year 2007 budget are two Police Agents and one Police Sergeant to enhance the department's participation in regional efforts in the Financial Crimes Task Force, Jurisdictions Unified Against Drug Gang Enforcement, and the Regional Auto Theft Task Force. The cost of these positions will be partially offset by reimbursement from the respective task forces; in fiscal year 2007 a one-time transfer from the Asset Seizure fund will fully mitigate the impact to the General Fund.

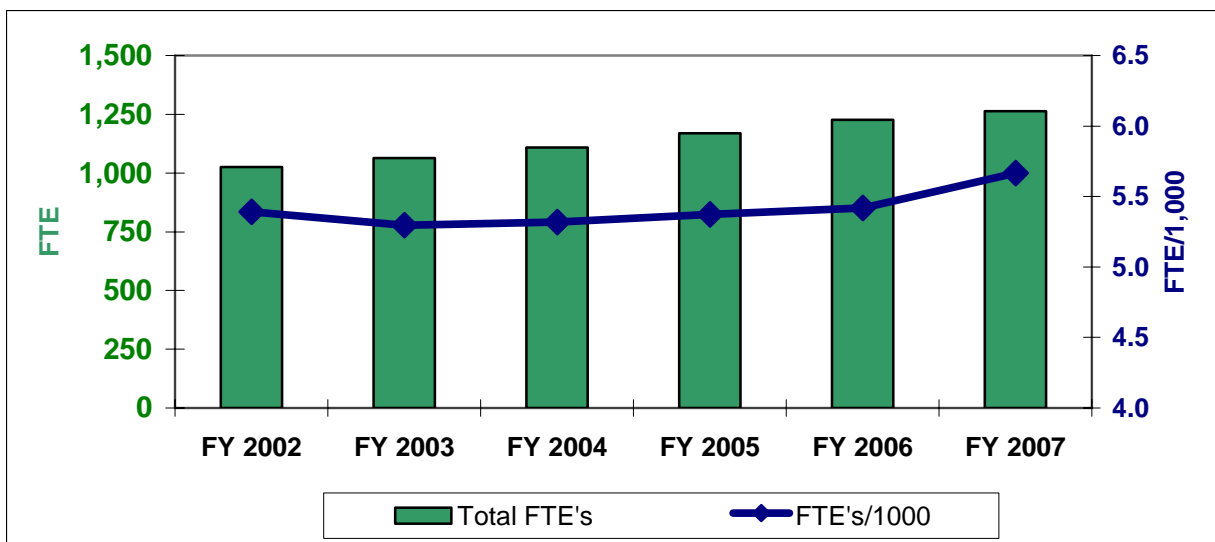
Summary of New Positions and Personnel Changes for Fiscal Year 2007 by Department and Program

Department	Description	Position	FTE
City Clerk (0)	HR recommended reclassification	Senior Records Specialist	1
		Senior Records Technician	-1
		Records Specialist	1
		Records Technician	-1
City Attorney (0)	Litigation	Senior Assistant City Attorney	1
		Assistant City Attorney	-1
Administration (0)	DIF Program Administration	Fiscal and Management Analyst	1
	Office of Employee Development	Director of Employee Development	-1
	Transfer from General Services	Environmental Resource Manager	1
	Elimination of vacant position	Energy Services Manager	-1
MIS (0)	Reclassification of vacant position	Webmaster	1
		Unix System Administrator	-1
	HR recommended reclassification	Informix Database Administrator	-1
		Systems/Database Administrator	1

Department	Description	Position	FTE
General Services (-.73)	Increase position to .50 from .48	Office Specialist	.02
	Increase position from 0.25 to 0.5	Animal Care Assistant	.25
	Transfer to Administration	Environmental Resource Manager	-1
	HR recommended reclassification	Senior Animal Control Officer	-1
		Animal Control Officer Supervisor	1
	HR recommended reclassification	Senior Custodian	-3
		Custodial Supervisor	3
Community Development/ Redevelopment Agency (-1)	Duties combined with Assistant Director of Comm. Dev.	Economic Development Manager	-1
	Position transferred to Planning & Building and reclassified	Deputy Director of Redevelopment	-1
	Chula Vista Redevelopment Corporation	Chief Executive Officer	1
Planning and Building (-0.5)	Elimination of vacant positions	Associate Planner	-0.5
		Senior Planner	-1
	Transfer and reclassification of Dep. Director of Redevelopment	Development Planning Improvement Manager	1
Police (4)	CBAG	CBAG Executive Director	1
	HR recommended reclassification	Police Records Specialist	-1
		Senior Office Specialist	1
	Reclassification of vacant position	Assistant Chief of Police	-1
		Police Captain	1
	JUDGE	Police Sergeant	1
	Financial Crimes Task Force	Police Agent	1
RATT	Police Agent	1	
Public Works Operations (.5)	Reclassification of vacant position	Senior Public Works Specialist	-0.5
		Administrative Technician	1
Library (0)	HR recommended reclassifications	Administrative Analyst I	1
		Sr Management Analyst	-1
		Library Technician	-1
		Secretary	1
		Librarian I (4 @ 0.5)	-2
		Librarian II	-0.5
		Library Associate (5 @ 0.5)	2.5
Total			2.27

The following graph demonstrates that while staffing overall has increased over the past few years, the full time equivalent (FTE) per thousand has remained fairly constant. This indicates that growth in City staffing has kept pace with growth in the City ensuring a continuity of service for Chula Vista residents. In fiscal year 2002 there were 5.4 employees per thousand residents, for fiscal year 2006 that rate is again 5.4 employees per thousand residents. In fiscal year 2007, the employees per thousand population increases slightly to 5.7 as a number of positions were added mid year, largely to public safety services, in order to continue to maintain service levels.

City of Chula Vista Staffing (FTE) Compared to FTE's per Thousand Residents



CITY STAFF EMPLOYEES

7-Year Position Summary

DEPARTMENT	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005*	FY 2006	FY 2007
LEGISLATIVE/ADMINISTRATIVE							
City Council	6.00	8.00	9.00	9.00	9.00	14.00	15.00
City Attorney	10.00	11.00	11.00	12.00	12.00	14.00	14.00
City Clerk/Elections	7.50	7.50	7.50	7.50	7.50	8.50	8.50
Administration	23.50	26.50	46.50	25.75	26.75	20.00	21.00
Management and Information Services	26.00	26.00	27.00	28.00	28.00	29.00	29.00
Human Resources	24.50	24.50	23.50	23.50	23.50	25.50	25.50
Finance/Parking Meters	31.08	29.50	29.50	28.50	28.50	28.50	31.50
Total	128.58	133.00	154.00	134.25	135.25	139.50	144.50
DEVELOPMENT/MAINTENANCE							
Community Development/Redevelopment Agency	22.00	24.00	24.00	23.00	25.00	25.00	26.00
General Services	0.00	0.00	0.00	55.50	114.50	105.23	104.75
Planning and Building	75.00	85.00	87.00	92.00	92.00	91.00	90.50
Engineering	84.00	93.00	88.00	88.00	0.00	51.00	51.00
Public Works Operations/Fleet Management	179.00	185.50	189.50	163.00	193.00	200.00	200.50
Total	360.00	387.50	388.50	421.50	424.50	472.23	472.75
PUBLIC SAFETY							
Police	335.23	346.23	355.23	355.73	370.73	360.50	381.50
Fire	84.00	85.75	87.75	96.75	131.75	141.00	151.00
Total	419.23	431.98	442.98	452.48	502.48	501.50	532.50
CULTURE & LEISURE							
Recreation	33.25	37.50	27.50	27.50	30.50	34.00	34.00
Library	58.38	61.25	65.12	65.12	67.12	70.75	70.75
Nature Center	7.50	9.00	9.00	9.00	9.25	9.25	9.25
Total	99.13	107.75	101.62	101.62	106.87	114.00	114.00
Grand Total	1006.94	1060.23	1087.10	1109.85	1169.10	1227.23	1263.75

*Does not include hourly or seasonal staff.

BUDGET SUMMARY- REDEVELOPMENT AGENCY

RDA EXPENDITURE SUMMARY

The Redevelopment Agency budget for fiscal year 2007 totals \$19.2 million, a net increase of \$9.8 million over the fiscal year 2007 spending plan. This increase is primarily related to the anticipated payments related to the Gateway Project on Third Avenue and are reflected as a loan repayment from the Merged Project Area (\$4.3) to the Bayfront/TC I project area and subsequently as a payment to Gateway (\$4.3). Included in the fiscal year 2007 proposed budget is \$4.2 million for operating expenditures including \$312,539 for the Executive Director of the Chula Vista Redevelopment Corporation and the monthly stipends, \$3.8 million for debt service on the Agency Tax Allocation Bonds and \$2.3 million for pass through payments to other taxing jurisdictions.

RDA REVENUE SUMMARY

The Redevelopment Agency's budgeted revenues for fiscal year 2007 is \$15.8 million, which is an increase of \$5.3 million over the fiscal year 2007 spending plan. The increase is due to the appropriation of the loan repayment from the Merged Project Area to the Bayfront/TC I related to the Gateway Project (\$4.3 million). The proposed budget includes \$10.7 million of tax increment revenues, which is an increase of \$1.7 from the spending plan.

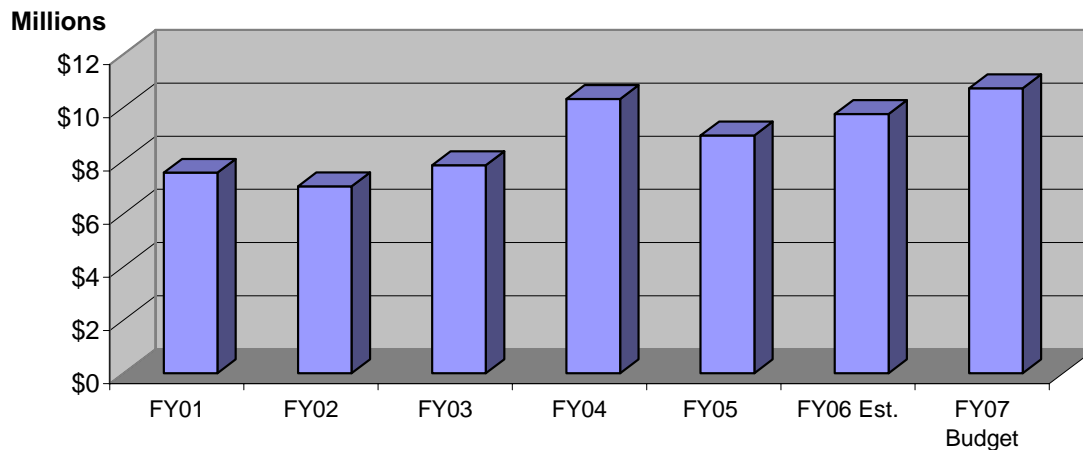
Redevelopment Agency Summary

	Spending Plan 2007		Adopted 2007		Change	
	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues
Bayfront/TC I	\$ 2,094,704	\$ 1,926,330	\$ 6,150,917	\$ 6,228,597	\$ 4,056,213	\$4,302,267
Merged Project Area	\$ 2,317,558	\$ 1,948,974	\$ 8,228,783	\$ 2,702,867	\$ 5,911,225	\$ 753,893
Southwest Agreements	\$ 953,348	\$ 891,306	\$ 1,018,347	\$ 1,018,347	\$ 64,999	\$ 127,041
Debt Service	\$ 4,081,975	\$ 3,973,725	\$ 3,829,593	\$ 3,846,046	\$ (252,382)	\$ (127,679)
Low & Mod Pass Throughs	\$ -	\$ 1,779,728	\$ -	\$ 1,971,062	\$ -	\$ 191,334
Total	\$ 9,447,585	\$10,520,063	\$19,227,640	\$15,766,919	\$ 9,780,055	\$5,246,856

Note: The Low and Mod Fund operating budget is not included in table above.

The Agency receives tax increment revenues resulting from increases in the assessed valuation within the redevelopment project areas over the base year assessed valuation.

Tax Increment Revenue



Note 1: Tax Increment Revenue are reflected prior to pass throughs to other agencies.

Note 2: Fiscal year 2004 tax increment contained a one-time adjustment of Unitary Tax revenue of \$1.3 million related to the South Bay power plant.

Redevelopment Agency Project Areas Projected Available Balance

2007			
RESOURCES:	Merged Project Area	Bayfront/TC I	Total
Beginning Available Fund Balance	6,460,477	(973,990)	5,486,487
Tax Increment (Note 1)	2,498,616	1,606,774	4,105,390
Other Income	204,251	4,621,823	4,826,074
Total Resources	\$ 9,163,344	\$ 5,254,607	14,417,951
LESS OTHER EXPENDITURES:			
Operating Expenditures (Note 2)	3,234,845	797,722	4,032,567
AB1290 Pass Through Payments	462,188	830,213	1,292,401
Loan Repayment/Gateway	4,531,750	4,522,983	9,054,733
Total Other Expenditures	\$ 8,228,783	\$ 6,150,918	14,379,701
Net Remaining Resources	\$ 934,561	\$ (896,311)	\$ 38,250

Note 1: Tax increment is net of Southwest pass-throughs and debt service.

Note 2: Includes funds related to the 2000 TABS designated for projects

CHULA VISTA REDEVELOPMENT CORPORATION (CVRC)

For the past three years, the City has been engaged in a comprehensive study to examine and understand the benefits and requirements of creating a 501c3 nonprofit public benefit Chula Vista Redevelopment Corporation ("CVRC"). Two workshops were held on the concept and formation of a CVRC that included participants from the public and the City. The culmination of these workshops and discussions led to the preparation of a comprehensive report by Community Development that was publicly distributed and presented to the Council on July 20, 2004.

On November 23, 2004, the Council authorized the formation of the CVRC and directed staff to prepare the necessary legal documents to formally and operationally incorporate and establish the CVRC. The CVRC is considered a "support entity" to the City and Redevelopment Agency for planning and redevelopment activities within designated geographic areas. As a "support entity," the Corporation is authorized to conduct certain delegable functions and responsibilities of the City and Redevelopment Agency that do not involve the non-delegable fiduciary and legislative policy-making responsibilities and authorities that are solely held by the City Council and Redevelopment Agency Board

As previously stated, included in the Redevelopment Agency fiscal year 2007 proposed budget is \$312,539 for the Executive Director of the Redevelopment Agency/CVRC as well as the monthly stipends for the Board of Directors.

Once the Executive Director is hired, they will bring forth a proposed CVRC operating budget, which will likely require a loan from the General Fund via the Redevelopment Agency.

BUDGET SUMMARY- CAPITAL IMPROVEMENT PROGRAM

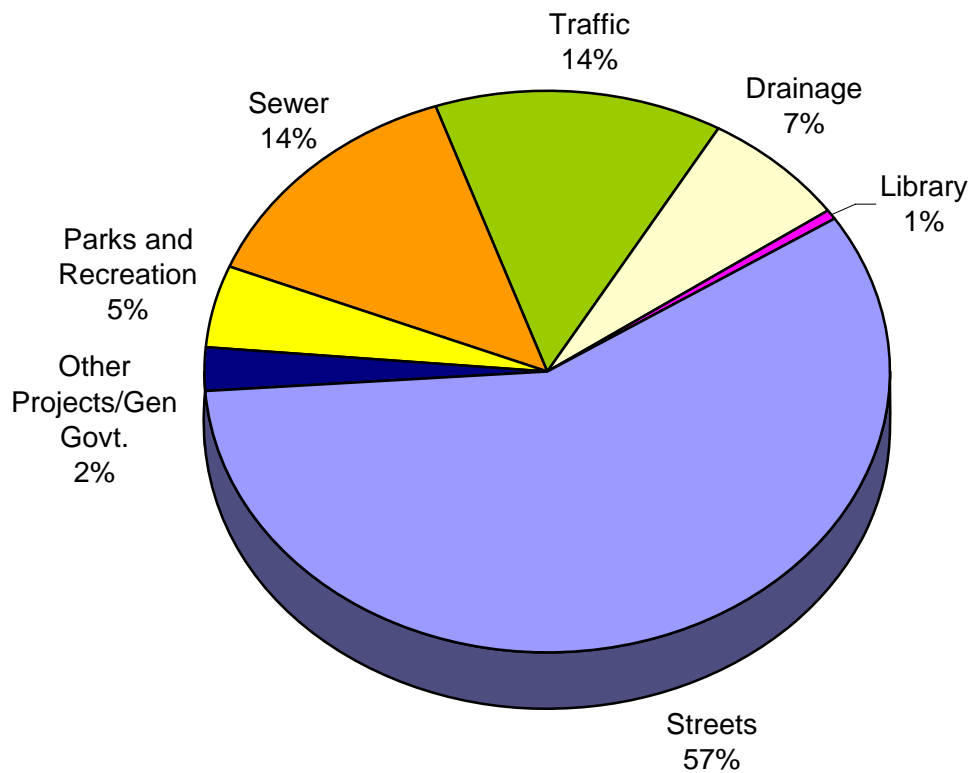
The Capital Improvement Program (CIP) budget for fiscal year 2007 is \$15.9 million. This represents an increase of \$6.7 million (or 72.8%) over the spending plan. Modifications of this magnitude are common given the often-unpredictable timing of large-scale capital projects.

The increase from the spending plan to the adopted budget are primarily attributed to the following projects:

- \$3.5 million for the Heritage Road Bridge (\$1.82 million from TDIF and \$1.68 million from a Federal Grant)
- \$350,000 in State Recreational Grant funding for Gayle McCandliss Park (\$230,000) and Eucalyptus Park (\$120,000)
- Additional \$960,000 in available TransNet funding spread over a number of projects
- \$600,000 additional in Trunk Sewer Funding (\$400,000 for sewer improvements on Moss Street from Woodlawn to Broadway)
- \$600,000 of additional CDBG funding for drainage improvements on Emerson Street
- \$640,000 of additional Sewer Facility Replacement funding (\$340,000 for sewer work associated with the drainage improvements east of Second Avenue and north of H Street and \$300,000 for various sewer replacements at freeway crossings)

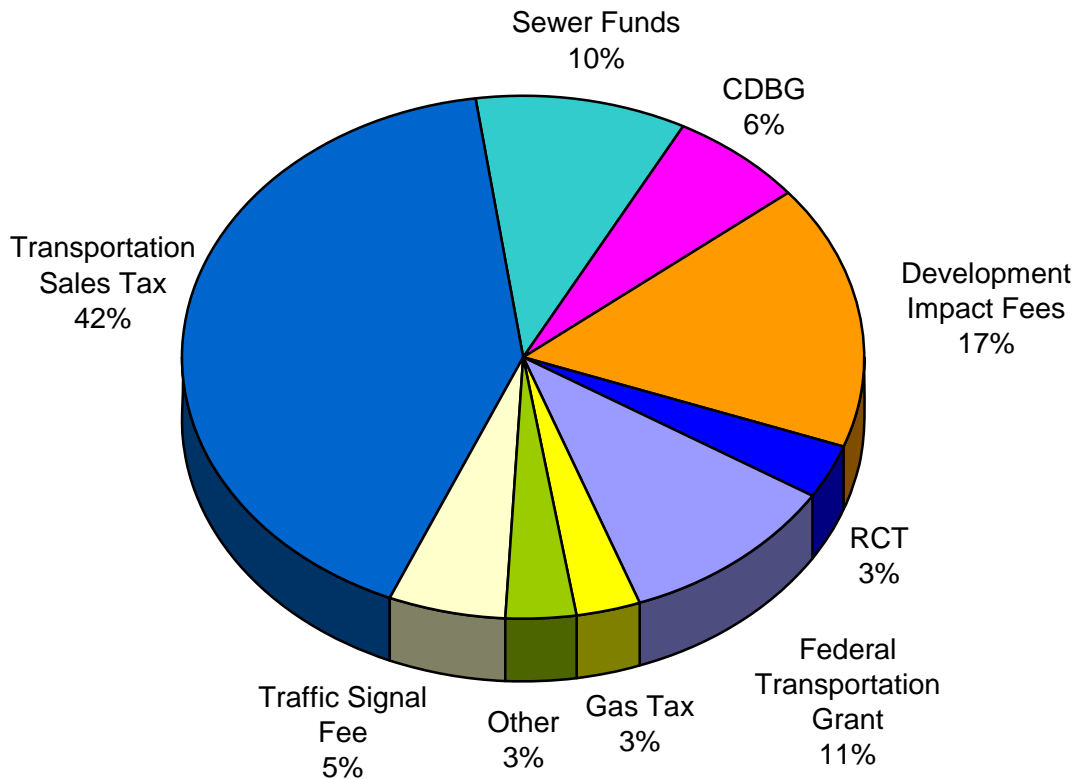
As shown by the graph on the next page, the largest portion of the fiscal year 2007 CIP is allocated to street projects (57%) followed by traffic projects (14%), sewer projects (14%), and drainage projects (7%).

Fiscal Year 2007 CIP Budget by Project Type



The fiscal year 2007 Capital Improvement Program includes a number of key funding sources. As indicated in the graph on the next page, the largest portion of the fiscal year 2007 CIP is funded by the transportation sales tax (42%) followed by the development impact fee (17%), and a federal transportation grant (11%).

Fiscal Year 2007 CIP Budget by Funding Source - \$15.9M



To follow are descriptions of most of the major projects included in the proposed \$15.9 million CIP for fiscal year 2007. For convenience, the projects are categorized by project type.

Street and Traffic Projects

\$11.4 million

As part of the fiscal year 2007 CIP budget, \$11.4 million is allocated for street and traffic improvement projects. The single largest project is for the Heritage Road Bridge project at \$3.5 million. This funding represents the initial phase of this large multi-jurisdictional project. The project contemplates carrying Heritage Road from Otay Ranch over the Otay River to the City of San Diego. This initial phase of work includes environmental analysis and review as well as preliminary engineering. The City obtained a Federal Grant (Safetea-lu) in the amount of \$1.68 million to help offset costs.

Another major street project that will start to move forward is the Fourth Avenue Reconstruction from Davidson to SR 54. \$3 million of TransNet funds have been programmed for this project. Design activities are underway and should be completed in fiscal year 2007. Construction activities will commence thereafter.

In terms of pavement rehabilitation, \$2.1 million of TransNet funding is recommended for fiscal year 2007. In addition, \$1 million of TransNet funding is proposed to be transferred from the fiscal year 2006 pavement rehabilitation program to an existing pavement and sewer improvement project on Moss Street between Woodlawn and Broadway.

In addition to the projects included in the budget, the City awaits the approval of its Section 108 Loan application from the U.S. Department of Housing and Urban Development (HUD). The loan in the amount of \$9.5 million would be utilized to install missing infrastructure improvements in the Castle Park neighborhood. The photograph below depicts the completion of a similar project on Dixon Drive.



The budget also contains funding for a number of new initiatives that the City Council has identified. Among these projects is \$175,000 for a School Zone Traffic Calming project, \$220,000 for the Neighborhood Safety Program and \$200,000 for the initial steps in the development of a new Traffic Control Center.

A significant effort is underway to develop a comprehensive inventory and planning document of the City's infrastructure. While there are no appropriations proposed at this time, it is anticipated that Council will be presented with a number of reports on these matters early in fiscal year 2007. This comprehensive review of our facilities will provide the City with a reliable, factual basis from which to prioritize capital needs and budget available funds appropriately.

Drainage Projects**\$1.1 million**

The largest drainage project included in the fiscal year 2007 CIP budget is \$600,000 of CDBG funds for the Emerson Street Drainage Improvement Project in the Castle Park neighborhood. The budget also includes an additional \$340,000 of Sewer Facility Replacement Funds for an existing drainage project north of H Street and east of Second Avenue. The additional funding will be utilized to replace existing sewer lines in the area of the drainage project. The final drainage project included in the fiscal year 2007 CIP budget is \$150,000 for a comprehensive study of the Bonita Long Canyon area. This area has been susceptible to flooding and erosion in the past.

Not included in the budget but continuing to move forward is the City's effort to rehabilitate and/or replace corrugated metal pipe (CMP) throughout the City. This effort is funded as part of the Western Chula Vista Infrastructure Improvement Program. The City has developed a complete inventory of its CMP system and can now develop reliable priority lists of needed rehabilitation/replacement projects.

Other Projects**\$3.4 million**

A number of additional projects included in the fiscal year 2007 CIP budget make up the balance of the program. Among the projects included in this category are:

- \$600,000 for sewer rehabilitations,
- \$117,000 for completion of the update to the City's Wastewater Master Plan,
- \$225,000 for renovations to Gayle McCandliss Park,
- \$120,000 for renovations to the North Pony League Field at Eucalyptus Park,
- \$350,000 to recover outstanding staff costs on both Veterans Park and Salt Creek Recreation Center, and other minor projects.

ACKNOWLEDGEMENT

I would like to recognize Edward Van Eenoo, Director of Budget and Analysis and Angelica Aguilar, Assistant Director of Budget and Analysis for their work in preparing this document. I would also like to thank Maria Kachadoorian, Director of Finance and Jack Griffin, Director of General Services, Tiffany Allen, Michael Arthur, Pat Laughlin, and Paul Valadez from the Office of Budget and Analysis and Phil Davis, Evelyn Ong and Veronica Roble from the Finance Department - thank you to all for providing excellent service and guidance in this process. Finally, I would like to thank Department Heads and their budget staff as this budget would not have been possible without their dedication and hard work.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'JR Thomson', with a long horizontal flourish extending to the right.

James R. Thomson
Interim City Manager



CITY OF
CHULA VISTA

**FUND APPROPRIATIONS BY
DEPARTMENT AND EXPENDITURE
CATEGORY**

RECOMMENDED EXPENDITURES BY DEPT / CATEGORY

FISCAL YEAR 2006 - 2007

DEPT/FUND	Personnel Services	Supplies Services	Utilities	Other Expenses	Capital	Transfers Out	Operating Budget	CIP and Non-CIP Projects	Total FY 2007 Budget
01000 City Council	1,371,973	258,003	3,774	5,000			1,638,749		1,638,749
02000 Boards and Commissions		14,170	82				14,252		14,252
03000 City Clerk	952,169	149,926	1,775				1,103,870		1,103,870
04000 City Attorney	2,285,902	365,238	11,000				2,662,140		2,662,140
05000 Administration	3,412,971	533,527	16,245	9,760			3,972,503		3,972,503
06000 Management & Info Systems	3,413,987	918,990	64,014		8,568		4,405,558		4,405,558
07000 Human Resources	2,933,481	1,723,343	10,376	710,000			5,377,200		5,377,200
08000 Finance	3,066,874	130,658	8,404				3,205,936		3,205,936
09000 Non-Departmental	-3,901,086	65,717		-117,000		6,534,007	2,581,638		2,581,638
10000 General Services	9,393,614	1,065,685	414,805		93,850		10,967,954		10,967,954
11000 Community Development	3,048,307	742,545	8,522				3,799,373		3,799,373
12000 Planning & Building Services	9,460,706	878,081	58,421	77,405			10,474,613		10,474,613
13000 Engineering	5,930,482	492,509	1,297,750	95,000			7,815,741		7,815,741
14000 Police	45,993,168	3,364,660	497,782	90,945	100,000		50,046,554		50,046,554
15000 Fire	20,715,625	1,520,208	244,540				22,480,373		22,480,373
16000 Public Works Operations	16,005,035	3,396,847	1,695,563	10,600	15,000		21,123,045		21,123,045
17000 Recreation	5,316,316	1,075,413	615,272				7,007,001		7,007,001
18000 Library	8,142,338	1,633,711	427,261	1,950			10,205,259		10,205,259
19000 Nature Center	845,989	176,795	75,173	68,000	27,000		1,192,957		1,192,957
100 GENERAL FUND TOTALS	138,387,850	18,506,025	5,450,758	951,660	244,418	6,534,007	170,074,718		170,074,718
221 Gas Tax						4,269,057	4,269,057	485,000	4,754,057
225 Traffic Signal				14,571		8,662	23,233	875,000	898,233
227 Transportation Sales Tax								6,610,000	6,610,000
231 Workers Compensation		758,000		2,949,500		2,364	3,707,500		3,707,500
241 Parking Meter	31,620	24,319	22,908	254,125			335,335		335,335
245 Traffic Safety						513,600	513,600	513,600	513,600
254 Local Law Enf Block Grant		34,805			67,433		102,238		102,238
256 Asset Seizure							354,920		354,920
261 California Library Service Act	5,581	8,294				354,920	84,545	102,644	187,189
262 Public Library Act						70,670	70,647		70,647
267 McCandless Cultural Arts		355		1,200			1,555		1,555
268 State Recreation Grants				6,000			391,273	345,000	345,000
281 Waste Management & Recycling	60,646	324,627					119,890		391,273
285 Energy Conservation		119,890					119,890		119,890
293 Trunk Sewer Capital Reserve								610,550	610,550
294 Sewer Service Revenue		19,160,278	3,146			9,091,180	28,254,604		28,254,604
301 Storm Drain Revenue		251,450	2,000			797,137	1,050,587		1,050,587
311 CDBG Housing Program						2,500	2,500		2,500

RECOMMENDED EXPENDITURES BY DEPT / CATEGORY
FISCAL YEAR 2006 - 2007

DEPT/FUND	Personnel Services	Supplies Services	Utilities	Other Expenses	Capital	Transfers Out	Operating Budget	CIP and Non-CIP Projects	Total FY 2007 Budget
313	CV Housing Authority			37,044			37,044		37,044
314	Emergency Shelter Grant Prog			4,349			4,349	82,644	86,993
315	RDA Housing Program			125,719	300,000		425,719		425,719
317	RDA Low & Mod Income Housing			1,014,028	9,000	3,022	1,215,327		1,215,327
321	Home Program	189,277		93,000			93,000	861,765	954,765
333	FY2000 Comm Dev Block Grant			370,532			370,532	1,672,129	2,042,661
342	CFD 11-M RHR McMillin	36,453		31,432		556	68,441		68,441
352	Bay Blvd Landscaping Dist	2,690	4,788	6,098		111	13,687		13,687
353	Eastlake Maintenance Dist #1	118,920	99,228	52,182		2,568	272,898		272,898
354	Open Space District #1	25,726	25,707	11,217		527	63,177		63,177
355	Open Space District #2	7,806	3,102	3,219		123	14,250		14,250
356	Open Space District #3	24,673	18,315	9,340		432	52,760		52,760
357	Open Space District #4	40,704	19,378	13,142		636	73,860		73,860
358	Open Space District #5	16,689	12,342	7,448		338	36,817		36,817
359	Open Space District #6	8,182	6,839	4,190		171	19,382		19,382
361	Open Space District #7	6,349	4,605	3,096		116	14,166		14,166
362	Open Space District #8	29,047	16,204	10,120		480	55,851		55,851
363	Open Space District #9	33,313	27,057	13,027		618	74,015		74,015
364	Open Space District #10	40,594	19,518	13,261		647	74,020		74,020
365	Open Space District #11	72,491	42,383	24,599		1,205	140,678		140,678
367	Open Space District #14	143,396	107,850	54,281		2,732	308,259		308,259
368	Open Space District #15	6,816	7,204	4,223		172	18,415		18,415
369	Open Space District #17	2,533	560	1,240		46	4,379		4,379
371	Open Space District #18	48,645	41,355	24,303		1,207	115,510		115,510
372	Open Space District #20	590,094	369,931	210,494		10,620	1,181,139		1,181,139
373	Open Space District #23	39,829	11,165	9,467		440	60,901		60,901
374	Open Space District #24	10,087	9,158	4,647		221	24,113		24,113
375	Open Space District #26	4,547	1,959	1,767		72	8,345		8,345
376	Open Space District #31	48,717	41,525	22,311		1,083	113,636		113,636
378	CFD 07M-Eastlk II Woods, Vista	297,160	88,170	144,470		4,366	534,166		534,166
379	CFD 08M-Vlg 6 McM & Oty Ranc	549,015	135,590	194,420		7,256	886,281		886,281
380	CFD 09M OR Vlg II	538,839	164,010	148,105		7,033	857,986		857,986
381	CFD 09M-OR Vlg II Brookfld She			142			142		142
382	CFD 99-2 Otay Ranch Vlg 1 We	464,106	123,525	112,012		5,784	705,426		705,426
386	Otay Ranch Acquisition Dist	225,686		41,299			266,985		266,985
387	CFD 98-3 Sunbow 2	499,545	252,847	145,119		7,421	904,931		904,931
388	Comm Facility 97-1 (Otay Rnch)	1,347,758	358,275	324,022		16,784	2,046,839		2,046,839
389	Otay Ranch Village 1,2,6,7,12	68,199	14,870	16,100		818	99,986		99,986
391	Central Garage	1,213,765	5,060	900	1,808,902	42,418	6,057,621		6,057,621

RECOMMENDED EXPENDITURES BY DEPT / CATEGORY

FISCAL YEAR 2006 - 2007

DEPT/FUND	Personnel Services	Supplies Services	Utilities	Other Expenses	Capital	Transfers Out	Operating Budget	CIP and Non-CIP Projects	Total FY 2007 Budget
393	Technology Replacement				125,000		125,000		125,000
395	Stores Inventory			2,978			2,978		2,978
401	Bayfront Trolley Station TDA	72,000	18,050	25,650			115,700		115,700
402	Transit CVT	6,255,458	201,405	711,799			7,168,662		7,168,662
403	Transit Capital Projects					22,718	22,718		22,718
441	1994 Pension Obligation Bond	2,500		2,269,960			2,272,460		2,272,460
446	Notes Payable Adamo Property			44,030			44,030		44,030
448	2000 COP Ser A-Fin Project	5,500		2,120,750			2,126,250		2,126,250
449	SD Co Regional Comm Systems			295,734			295,734		295,734
450	2002 COP Police Facility Proj	5,500		3,909,546			3,915,046		3,915,046
451	Long-term Advances DSF - City			103,518		311,750	415,267		415,267
471	2003 Refunding Cert of Part	5,300		1,466,480			1,471,780		1,471,780
472	2004 COP Civ Ctr Proj Phase I	7,000		2,392,655			2,399,655		2,399,655
473	2006 COP Civ Ctr Proj Phase 2			804,728			804,728		804,728
515	Twin Oaks Ave AD 96-1 Improv					6,894	6,894		6,894
516	Oxford St AD 97-1 Improv					2,043	2,043		2,043
541	Tel Cyn Sewer Basin Plan DIF			13,291			13,291		13,291
542	Tel Cyn Drainage Plan DIF					1,831	1,831		1,831
551	Poggi Cyn Sewer Basin DIF			15,384		710,409	725,793		725,793
553	Salt Creek Sewer Basin DIF			67,125			67,125		67,125
567	DIF-Adamo Property Acquisition					44,030	44,030		44,030
571	General Administration	26,500		744,583	10,000	7,108	788,191		788,191
572	Civic Center Expansion	195,000			40,000	1,527,350	1,762,350		1,762,350
573	Police Facilities Remodel	50,000			50,000	2,126,228	2,226,228		2,226,228
574	Corporation Yard Relocation	50,000			50,000	1,291,548	1,391,548		1,391,548
575	Library for Eastern Territory	30,000				4,000,000	4,030,000		4,030,000
576	Fire Suppression Sys Expansion	99,023			50,000	4,752	153,775		153,775
582	Recreation Facilities	20,000			50,000		70,000	350,000	420,000
587	DIF-OR Village Pedestrian Ramp			1,093,015			1,093,015		1,093,015
588	OR Vlg11 Pedestrian Bridge DIF			5,150			5,150		5,150
591	Transportation DIF	411,000		857,844		1,687,108	2,955,952	2,240,000	5,195,952
611	Redev Bayfront/Town Centre I	185,025		5,947,811		18,082	6,150,918		6,150,918
651	So West/Twn Ctr II/Oty Vly	217,636		3,166,858		4,531,750	8,228,783		8,228,783
671	SW Area Tax Agmt-SUHSD			194,278			194,278		194,278
672	SW Area Tax Agmt-C.O.E.			26,122			26,122		26,122
673	SW Area Tax Agmt-CV Elem SD			282,999			282,999		282,999
674	SW Area Tax Agmt-SW CC Dist			49,785			49,785		49,785
675	SW Area Tax Agmt-County SD			465,163			465,163		465,163
681	86 BF/TC Tax Allocation Bond	7,000					7,000		7,000

RECOMMENDED EXPENDITURES BY DEPT / CATEGORY
FISCAL YEAR 2006 - 2007

DEPT/FUND	Personnel Services	Supplies Services	Utilities	Other Expenses	Capital	Transfers Out	Total Operating Budget	CIP and Non-CIP Projects	Total FY 2007 Budget
682 94 Tax Alloc Refund Bond Ser A		2,500		1,262,978			1,265,478		1,265,478
683 94 Tax Alloc Refund Bond B&D		2,750		531,763			534,513		534,513
684 94 Tax Alloc Refund Bond Ser C		2,000		740,713			742,713		742,713
689 2000 Tax Alloc Bond (RDA Proj)		4,000		1,194,698			1,198,698		1,198,698
691 Long-term Advances DSF - RDA				1,479,920		5,581,941	7,061,861		7,061,861
693 05 Tax Rev (ERAF)				99,441			99,440		99,440
694 06 Tax Rev Bnd A (CRA/ERAF L				124,938			124,938		124,938
715 Park Acquisition & Development				50,000			50,000		50,000
717 Resid. Construction/Conversion						772,471	772,471	540,000	1,312,471
723 Bicycle Facilities								100,000	100,000
733 Sewer Facility Replacement						107,310	107,310	940,000	1,047,310
735 Transportation Partnership						1,731	1,731		1,731
736 Other Transportation Program								1,680,000	1,680,000
GRAND TOTAL ALL FUNDS	140,012,000	55,368,195	7,730,787	40,045,106	2,804,753	44,591,821	290,552,662	17,494,732	308,047,394

PROJECT SUMMARIES

CAPITAL IMPROVEMENT PLAN PROJECTS

CAPITAL IMPROVEMENT BUDGET

FUNDING SUMMARY BY PROJECT TYPE

Drainage

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
DR120	Drainage Basin e/o Second	\$0	\$340,000	\$340,000
DR133	Drainage Improvements - Emerson Street	\$0	\$600,000	\$600,000
DRNew01	Bonita Long Canyon Erosion Study	\$0	\$150,000	\$150,000
TOTALS		\$0	\$1,090,000	\$1,090,000

General Government

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
GG128	Phone System Upgrade	\$0	\$0	\$0
GG181	Comprehensive Zoning Code Update	\$80,000	\$0	(\$80,000)
GG194	Security Enhancements - Various City Buildings	\$50,000	\$50,000	\$0
TOTALS		\$130,000	\$50,000	(\$80,000)

Library

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
LB137	Radio Frequency Identification Inventory Control Syste	\$102,644	\$102,644	\$0
TOTALS		\$102,644	\$102,644	\$0

Local Streets

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
STL201	Block Act-Planning	\$25,000	\$15,000	(\$10,000)
STL309	Fourth Avenue Reconstruction Davidson - 54	\$3,000,000	\$3,000,000	\$0
STL315	Pavement Rehabilitation 05 - 06	\$0	(\$1,000,000)	(\$1,000,000)
STL316	Pavement Rehabilitation 06 - 07	\$2,100,000	\$2,100,000	\$0
STL318	ADA Curb Ramps 06 - 07	\$150,000	\$209,130	\$59,130
STL320	Sidewalk Rehabilitaion 06 - 07	\$150,000	\$125,000	(\$25,000)
STL321	Sidewalk Rehabilitation - TransNet	\$100,000	\$100,000	\$0
STL324	Sidewalk Safety Program FY 07	\$100,000	\$100,000	\$0
STLNew01	L Street Improvements, Monserate to Nacion	\$0	\$430,000	\$430,000
STLNew02	Section 108 Loan District Formation	\$0	\$75,000	\$75,000
TOTALS		\$5,625,000	\$5,154,130	(\$470,870)

CAPITAL IMPROVEMENT BUDGET

FUNDING SUMMARY BY PROJECT TYPE

Major Streets

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
STM352	3rd Avenue Street Improvements - Orange to Main	\$100,000	\$0	(\$100,000)
STM354	North Broadway Reconstruction	\$400,000	\$400,000	\$0
STMNew01	OLR & East H Street Ped Study	\$0	\$100,000	\$100,000
STMNew01	Heritage Road Bridge	\$0	\$3,500,000	\$3,500,000
TOTALS		\$500,000	\$4,000,000	\$3,500,000

Other Projects

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
OP200	Survey Monument Study and Replacement Phase I	\$0	\$20,000	\$20,000
OP202	CIP Advanced Planning	\$50,000	\$0	(\$50,000)
OP202	CIP Advanced Planning	\$0	\$295,000	\$295,000
OP203	Property and Easement Studies	\$0	\$11,000	\$11,000
TOTALS		\$50,000	\$326,000	\$276,000

Parks and Recreation

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
PR179	Gayle McClandiss Memorial Grove/Park IV/V	\$0	\$225,000	\$225,000
PR212	Outdoor Sports Courts Renovation	\$120,000	\$50,000	(\$70,000)
PR238	Veterans Park (Sunbow)	\$0	\$200,000	\$200,000
PR271	Salt Creek Recreation Center	\$0	\$150,000	\$150,000
PR276	Memorial Park Fountain Replacement	\$250,000	\$0	(\$250,000)
PR278	Norman Park Center Renovations	\$150,000	\$0	(\$150,000)
PRNew01	North Pony League Field at Eucalyptus	\$0	\$120,000	\$120,000
PRNew02	F Street and Bay Blvd. Park	\$0	\$20,500	\$20,500
PRNew03	Eucalyptus Park Security Lighting	\$0	\$80,000	\$80,000
PRNew04	Memorial Park Upgrades	\$0	\$10,500	\$10,500
PRNew05	Norman Park Upgrades	\$0	\$10,000	\$10,000
TOTALS		\$520,000	\$866,000	\$346,000

CAPITAL IMPROVEMENT BUDGET

FUNDING SUMMARY BY PROJECT TYPE

Sewer

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
SW223	Wastewater Plan Update	\$0	\$116,900	\$116,900
SW233	Moss Street, Woodlawn to Broadway	\$0	\$1,408,650	\$1,408,650
SW235	Main St. Sewer Imp. Btwn Hilltop & Fresno	\$0	\$39,000	\$39,000
SW240	Sewer Rehabilitation 06 - 07	\$300,000	\$300,000	\$0
SWNew01	Sewer Replacement @ Freeway Crossings	\$0	\$300,000	\$300,000
TOTALS		\$300,000	\$2,164,550	\$1,864,550

Traffic

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
TF295	Traffic Signal Detection Replacement Program	\$100,000	\$100,000	\$0
TF307	Street Light Install. On Fourth Ave., L St. to Orange Av	\$0	\$220,000	\$220,000
TF310	Emergency Preemption at Sixteen Intersections	\$50,000	\$50,000	\$0
TF316	Signal Installation - Second Ave. and Quintard Street	\$0	\$50,000	\$50,000
TF321	Citywide Traffic Count Program	\$50,000	\$50,000	\$0
TF323	Upgrade Pedestrian Indications	\$50,000	\$50,000	\$0
TF325	Transportation Planning Program	\$200,000	\$200,000	\$0
TF327	Neighborhood Safety Program	\$70,000	\$220,000	\$150,000
TF328	Audible Pedestrian Signal Modifications	\$25,000	\$25,000	\$0
TF329	Traffic Management Center	\$200,000	\$200,000	\$0
TF332	Signing and Striping Program	\$0	\$55,000	\$55,000
TF334	Traffic Signal Installation, Otay Lakes and Elmhurst	\$240,000	\$240,000	\$0
TF335	Traffic Signal Installation, Brandywine and Sequoia	\$210,000	\$210,000	\$0
TF336	Traffic Signal Installation, Proctor Valley and Lane	\$200,000	\$0	(\$200,000)
TF337	Traffic Signal Left Turn Modification Program	\$100,000	\$100,000	\$0
TF338	Replace City Street Signs (Non-Illuminated)	\$100,000	\$160,000	\$60,000
TF340	Traffic Signal Installation, Proctor Valley and Hunte Par	\$205,000	\$0	(\$205,000)
TF999	Street Light Installation - Various Streets	\$100,000	\$0	(\$100,000)
TF999	Street Light Installation - Various Streets	\$100,000	\$0	(\$100,000)
TFNew01	I 805 Direct Access Ramp, H and E. Palomar	\$0	\$25,000	\$25,000
TFNew02	School Zone Traffic Calming	\$0	\$175,000	\$175,000
TFNew03	Traffic Signal LED Replacement Program	\$0	\$50,000	\$50,000
TOTALS		\$2,000,000	\$2,180,000	\$180,000

GRAND TOTAL - ALL PROJECTS

\$9,227,644 \$15,933,324 \$6,705,680

OTHER PROJECTS

Other Projects

FUNDING SUMMARY BY PROJECT

Non-CIP CDBG and Housing Projects

	FY 2007 ADOPTED
ADDI - First Time Homebuyer Program	\$17,444
Boys and Girls Club - Lauderbach	\$22,600
Caring Neighbor	\$20,000
Casa Nueva Vida	\$82,644
CHDO Assistance for Affordable Housing	\$140,599
Child Care Coordinator	\$42,000
Code Enforcement Program	\$150,000
CV Veterans Foundation - Rehab Unit Equipment	\$3,500
Fair Housing & Tenant Education	\$37,000
Family Violence Treatment	\$34,000
KidCare Express III Mobile Medical Unit	\$27,000
Meals-on-Wheels Chula Vista	\$12,000
Prevention & Diversion Project	\$96,600
Production of Affordable Housing	\$263,722
Project Hand	\$8,000
Regional Shelter Voucher Program	\$5,000
Regional Task Force on the Homeless	\$1,000
Safe and Accessible Sidewalks	\$100,000
South Bay Adult Day Health Care	\$11,000
Tenant Based Rental Assistance	\$440,000
Thursday's Meal	\$10,000
WizKids Program	\$12,299
YMCA Kinship Support Services	\$25,000
TOTAL	\$1,561,408

FUND BALANCE PROJECTIONS

FUND BALANCE PROJECTIONS

Fund	Description	Estimated 06/30/2006 Fund Bal	Estimated Revenues/ Transfers In	Estimated Total Resources	Estimated Operating Exp Transfers Out	Remaining Balance	CIP Budget	Estimated 06/30/2007 Fund Bal
CITY FUNDS								
100	General Fund	13,558,250	170,074,718	183,632,968	(170,074,718)	13,558,250		13,558,250
221	Special Gas Tax Fund	548,528	4,205,529	4,754,057	(4,269,057)	485,000	(485,000)	0
222	Federal Aid to Urban	1,583	0	1,583	0	1,583		1,583
225	Traffic Signal Fund	1,730,709	839,414	2,570,123	(23,233)	2,546,890	(875,000)	1,671,890
226	CMAQ/Traffic Signal	11,090	0	11,090	0	11,090		11,090
227	Transportation Sales Tax Fund	7,510,049	6,901,155	14,411,204	0	14,411,204	(6,610,000)	7,801,204
231	Workers Compensation	1,160,118	3,095,633	4,255,751	(3,707,500)	548,251		548,251
232	Flexible Spending Account	78,106	0	78,106	0	78,106		78,106
241	Parking Meter Fund	116,871	358,396	475,267	(335,335)	139,932		139,932
243	Town Centre Parking District Fund	16,741	806	17,547	0	17,547		17,547
245	Traffic Safety Fund	1,620	517,142	518,762	(513,600)	5,162		5,162
251	Supp Law Enforcement Serv Fund	159,689	1,400	161,089	0	161,089		161,089
254	Local Law Enforcement Blk Grant Prog Fund	104,454	1,380	105,834	(102,238)	3,596		3,596
256	Asset Seizure Fund	163,318	273,384	436,702	(354,920)	81,782		81,782
261	California Library Services Act Fund	58,393	204,415	262,808	(84,545)	178,263	(102,644)	75,619
262	Public Library Fund	662	70,899	71,561	(70,647)	914		914
265	CA Dept of Education Section 321	3,978	3,500	7,478	0	7,478		7,478
267	McCandliss Mem Cultural Arts	15,467	1,404	16,871	(1,555)	15,316		15,316
268	State Recreation Grants	53,433	540,180	593,613	0	593,613	(345,000)	248,613
269	Recreation Social Service Grants	0	0	0	0	0		0
271	Federal Disaster Assistance	0	0	0	0	0		0
281	Waste Mgmt Recycling Fund	92,528	448,588	541,116	(391,273)	149,843		149,843
285	Energy Conservation Fund	9,044	195,135	204,179	(119,890)	84,289		84,289
291	Sewer Income Fund	1,664,163	49,764	1,713,927	0	1,713,927		1,713,927
292	Special Sewer Fund	470,982	21,659	492,641	0	492,641		492,641
293	Trunk Sewer Capital Reserve	10,933,892	7,093,050	18,026,942	(0)	18,026,942	(610,550)	17,416,392
294	Sewer Service Revenue Fund	5,084,223	24,445,945	29,530,168	(28,254,604)	1,275,564		1,275,564
301	Storm Drain Revenue Fund	(103,285)	1,057,282	953,997	(1,050,587)	(96,590)		(96,590)
311	CDBG Housing Program Fund	0	2,500	2,500	(2,500)	0		0
312	Jobs to Housing Grant	1,580	0	1,580	0	1,580		1,580
314	Emergency Shelter Grant	0	86,993	86,993	(86,993)	0		0
321	CDBG Home Program Fund	0	1,004,692	1,004,692	(954,765)	49,927		49,927
323	CDBG Sec 108 Loan Fund	0	0	0	0	0		0
325	CDBG Program Income Proj Fund	670,112	19,385	689,497	0	689,497		689,497
333	Community Development Block Grant	43,533	2,042,661	2,086,194	(987,531)	1,098,663	(1,055,130)	43,533
341	Public Liability Trust Fund	755,304	0	755,304	0	755,304		755,304
342	CFD 11-M RHR McMillin	84,262	68,444	152,706	(68,441)	84,265		84,265

FUND BALANCE PROJECTIONS

Fund	Description	Estimated 06/30/2006 Fund Bal	Estimated Revenues/ Transfers In	Estimated Total Resources	Estimated Operating Exp Transfers Out	Remaining Balance	CIP Budget	Estimated 06/30/2007 Fund Bal
351	Town Center Landscaping District	20,932	0	20,932	0	20,932		20,932
352	Bay Boulevard Landscaping District	0	13,687	13,687	(13,687)	0		0
353	Eastlake Maintenance District #1	76,426	272,892	349,318	(272,898)	76,420		76,420
354-376	Open Space District #1 - # 31	1,989,250	2,453,675	4,442,925	(2,453,673)	1,989,252		1,989,252
378	CFD 07M-Eastk 11 Woods, Vista	755,845	534,076	1,289,921	(534,166)	755,755		755,755
379	CFD 08M-Vig 6 McM & Oty Ranch	1,009,086	886,331	1,895,417	(886,281)	1,009,136		1,009,136
380	CFD 09M OR Vig 11	342,567	857,736	1,200,303	(857,986)	342,317		342,317
382	CFD 99-2 Otay Ranch Village 1 West	707,918	705,034	1,412,952	(705,426)	707,526		707,526
383	Town Center Business Improvemt District	14,955	0	14,955	0	14,955		14,955
386	Otay Ranch Preserve District	341,874	266,985	608,859	(266,985)	341,874		341,874
387	CFD 98-3 Sunbow 2	276,669	904,920	1,181,589	(904,931)	276,658		276,658
388	CFD 97-1	1,435,049	2,989,996	4,425,045	(2,046,839)	2,378,206		2,378,206
389	Otay Ranch Village 1,2,6,7,12	33,382	164,332	197,714	(99,986)	97,728		97,728
391	Central Garage Fund	660,495	5,451,511	6,112,006	(6,057,622)	54,384		54,384
393	Technology Replacement	1,334	317,566	318,900	(125,000)	193,900		193,900
395	Stores Inventory	45,620	1,846	47,466	(2,978)	44,488		44,488
441	1994 Pension Obligation Bond Fund	466	2,272,460	2,272,926	(2,272,460)	466		466
446	Notes Payable - Adamo	1	44,030	44,031	(44,030)	1		1
447	CaLease - Integrated Library Online System	0	0	0	0	0		0
448	2000 COP Ser A Financing Project	2,278,172	2,126,251	4,404,423	(2,126,250)	2,278,173		2,278,173
449	SD Co Regional Comm Systems	81,291	376,869	458,160	(295,734)	162,426		162,426
450	2002 COP Police Facility Project	4,373,923	3,915,046	8,288,969	(3,915,046)	4,373,923		4,373,923
451	Long -Term Advances DSF City	(14,445,589)	383,205	(14,062,384)	(415,267)	(14,477,651)		(14,477,651)
471	2003 Refunding COP	1,385,761	1,471,781	2,857,542	(1,471,780)	1,385,762		1,385,762
472	2004 COP Civic Center Proj Phase I	2,444,903	2,399,655	4,844,558	(2,399,655)	2,444,903		2,444,903
473	2006 COP Civic Center Proj Phase II	3,141,036	0	3,141,036	(804,728)	2,336,308		2,336,308
501	AD 88-2 Otay Lk Rd (EL) Improv't Fund	95,924	0	95,924	0	95,924		95,924
503	AD 87-1 East "H" Improvement Fund	126,839	0	126,839	0	126,839		126,839
505	AD 90-1 Salt Creek Improvement Fund	0	0	0	0	0		0
507	AD 90-2 Otay Valley Improvement Fund	79,360	0	79,360	0	79,360		79,360
509	AD 91-1 Tel Cyn Rd Improvement Fund	0	0	0	0	0		0
511	Otay Valley Road Fee Recovery District	728,758	0	728,758	0	728,758		728,758
512	AD 94-1 Eastlake Greens II Improv't Fund	956,987	0	956,987	0	956,987		956,987
513	AD 92-2 Auto Park Improvement Fund	0	0	0	0	0		0
514	AD 90-3 Eastlake Greens Improv't Fund	0	0	0	0	0		0
515	Twin Oaks Ave AD 96-1 Improvement Fund	16,551	6,894	23,445	(6,894)	16,551		16,551
516	Oxford St AD 97-1 Improvement Fund	65,224	2,043	67,267	(2,043)	65,224		65,224
541	DIF - Telegraph Cyn Sewer Basin Plan	925,848	80,436	1,006,284	(13,291)	992,993		992,993
542	DIF - Telegraph Cyn Drainage	4,717,066	157,437	4,874,503	(1,831)	4,872,672		4,872,672

FUND BALANCE PROJECTIONS

Fund	Description	Estimated 06/30/2006 Fund Bal	Estimated Revenues/ Transfers In	Estimated Total Resources	Estimated Operating Exp Transfers Out	Remaining Balance	CIP Budget	Estimated 06/30/2007 Fund Bal
543	DIF - Tel Cyn Sewer Pump Flows Fund	0	0	0	(0)	0		0
551	Poggi Canyon Sewer Basin DIF Fund	1,458,249	584,546	2,042,795	(725,793)	1,317,002		1,317,002
553	Salt Creek Sewer Basin DIF Fund	(613,001)	1,045,368	432,367	(67,125)	365,242		365,242
567	DIF - Civic Center Adamo Property	455,150	18,012	473,162	(44,030)	429,132		429,132
574-582	DIF - Public Facilities	2,455,111	14,550,193	17,005,304	(10,422,092)	6,583,212	(350,000)	6,233,212
587	Otay Ranch Vlg 1&5 Pedestrian Bridge DIF	1,397,153	788,925	2,186,078	(1,093,015)	1,093,063		1,093,063
588	Otay Ranch Vlg 11 Pedestrian Bridge DIF	1,185,375	354,719	1,540,094	(5,150)	1,534,944		1,534,944
591	Transportation Dev Impact Fee Fund	20,611,457	1,614,849	22,226,306	(2,955,952)	19,270,354	(2,240,000)	17,030,354
713	Capital Improvement Projects	0	0	0	0	0		0
714	CIP With Fiscal Agent	11,262,190	14,950	11,277,140	0	11,277,140		11,277,140
715	Parkland Acquisition & Development Fund	26,970,462	2,303,590	29,274,052	(50,000)	29,224,052		29,224,052
717	Residential Construction Tax Fund	1,309,703	1,431,783	2,741,486	(772,471)	1,969,015	(540,000)	1,429,015
723	Bicycle Facilities Fund	5,357	87,764	93,121	0	93,121	(100,000)	(6,879)
725	Industrial Development Authority	8,993	0	8,993	0	8,993		8,993
733	Sewer Facilities Replacement Fund	3,043,210	1,722,337	4,765,547	(107,310)	4,658,237	(940,000)	3,718,237
735	Transportation Partnership Fund	3,175	0	3,175	(1,731)	1,444		1,444
736	Other Transportation Fund	0	1,680,000	1,680,000	0	1,680,000	(1,680,000)	0
737	Federal Trans Equity Act 21 Program Fund	(87,558)	0	(87,558)	0	(87,558)		(87,558)
738	Cal Trans STIP	(9,294)	86,625	77,331	0	77,331		77,331
739	Traffic Congestion Relief	701,270	0	701,270	0	701,270		701,270
TOTALS - CITY FUNDS		129,840,322	278,965,808	408,806,130	(256,696,068)	152,110,062	(15,933,324)	136,176,738

OTHER ENTITIES

Transit Funds								
401	Bayfront Trolley Station TDA Fund	10,593	130,094	140,687	(115,700)	24,987		24,987
402	Transit/CVT Fund	72,381	7,168,662	7,241,043	(7,168,662)	72,381		72,381
403	CVT Capital Project Fund	558,083	9,716	567,799	(22,718)	545,081		545,081
407	AFFORD Project	0	0	0	0	0		0
TOTALS - OTHER ENTITIES		641,057	7,308,472	7,949,529	(7,307,080)	642,449		642,449

REDEV. AGENCY PROJECT AREA

SW Proj Area Taxing Agreement								
671	SW Proj Area Taxing Agrmt - SUSHD	24,781	194,278	219,059	(194,278)	24,781		24,781
672	SW Proj Area Taxing Agrmt - COE	1,224	26,122	27,346	(26,122)	1,224		1,224

FUND BALANCE PROJECTIONS

Fund	Description	Estimated 06/30/2006 Fund Bal	Estimated Revenues/ Transfers In	Estimated Total Resources	Estimated Operating Exp Transfers Out	Remaining Balance	CIP Budget	Estimated 06/30/2007 Fund Bal
673	SW Proj Area Taxing Agrmt - CVESD	8,789	282,999	291,788	(282,999)	8,789		8,789
674	SW Proj Area Taxing Agrmt - SWCCD	1,511	49,785	51,296	(49,785)	1,511		1,511
675	SW Proj Area Taxing Agrmt - San Diego County	201,744	465,163	666,907	(465,163)	201,744		201,744
	TOTALS	238,049	1,018,347	1,256,396	(1,018,347)	238,049		238,049
681	RDA 1986 TABS Bayfront/Town Ctr I	243,272	7,000	250,272	(7,000)	243,272		243,272
	1994 Refunding Tax Allocation Bonds							
682	1994 Refunding TABs Series A	2,107,346	1,267,234	3,374,580	(1,265,478)	2,109,102		2,109,102
683	1994 Refunding TABs Series B	1,087,293	535,514	1,622,807	(534,513)	1,088,294		1,088,294
684	1994 Refunding TABs Series C	935,201	743,713	1,678,914	(742,712)	936,202		936,202
	TOTALS	4,129,840	2,546,461	6,676,301	(2,542,703)	4,133,598		4,133,598
	Certificate of Participation							
685	1993 Refunding COP Fund (87 COP A)	0	0	0	0	0		0
686	1993 COP TCII Parking Phase II	0	0	0	0	0		0
687	COP ABAG 37 Series A	0	0	0	0	0		0
	TOTALS	0	0	0	0	0		0
688	Notes Payable-Cypress Creek	0	0	0	0	0		0
689	RDA 2000 Tax Allocation Bonds	800,054	1,200,145	2,000,199	(1,198,698)	801,501		801,501
691	Long-Term Advances DSF - RDA	(30,610,245)	5,581,941	(25,028,304)	(7,061,861)	(32,090,165)		(32,090,165)
693	05 Tax Revenue Bond A	0	99,440	99,440	(99,440)	0		0
694	06 Tax Revenue Bond A	0	124,938	124,938	(124,938)	0		0
	Redevelopment							
611	Bayfront/Town Ctr I Redev Proj Area	(1,238,990)	6,228,597	4,989,607	(6,150,918)	(1,161,311)		(1,161,311)
641	Fine Arts	3,811	0	3,811	0	3,811		3,811
651	So West/TC II/Otay Valley Project Areas	1,685,768	2,702,867	4,388,635	(8,228,783)	(3,840,148)		(3,840,148)
	TOTALS	450,589	8,931,464	9,382,053	(14,379,701)	(4,997,648)		(4,997,648)
	Low & Moderate Income Housing Fund							
313	Chula Vista Housing Authority	157,579	62,044	219,623	(37,044)	182,579		182,579
315	RDA Housing Program Fund	0	19,289	19,289	(425,719)	(406,430)		(406,430)
317	Low & Mod Income Housing Fund	3,216,516	1,971,062	5,187,578	(1,215,327)	3,972,251		3,972,251

FUND BALANCE PROJECTIONS

Fund	Description	Estimated 06/30/2006 Fund Bal	Estimated Revenues/ Transfers In	Estimated Total Resources	Estimated Operating Exp Transfers Out	Remaining Balance	CIP Budget	Estimated 06/30/2007 Fund Bal
	TOTALS	3,374,095	2,052,395	5,426,490	(1,678,090)	3,748,400		3,748,400
	TOTALS - REDEV. AGENCY PROJECT AREA	(21,374,346)	21,562,131	187,785	(28,110,778)	(27,922,993)		(27,922,993)
	GRAND TOTAL ALL FUNDS	109,107,033	307,836,411	416,943,444	(292,113,926)	124,829,518	(15,933,324)	108,896,194

SCHEDULE OF REVENUES

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 \$4,281	FY 2006 PROJECTED	FY 2007 ESTIMATED
100 GENERAL FUND					
<u>Property Taxes</u>					
3000 Property Tax	14,649,804	16,356,953	18,134,869	22,675,279	26,999,041
TOTALS	\$14,649,804	\$16,356,953	\$18,134,869	\$22,675,279	\$26,999,041
<u>Other Local Taxes</u>					
3010 Sales Tax	19,612,779	21,421,090	23,600,000	26,788,000	30,997,040
3020 Franchise Fees	4,301,710	7,820,569	9,837,800	9,949,651	11,368,337
3030 Utility Users Tax	4,770,817	5,622,545	6,579,578	7,235,816	8,030,681
3040 Business License Tax	1,085,986	1,063,847	1,185,187	1,261,948	1,238,340
3050 Transient Occupancy Tax	2,024,366	2,159,478	2,268,944	2,410,301	2,581,975
3070 Real Property Transfer Tax	1,359,756	1,989,898	2,439,190	1,907,777	2,648,554
TOTALS	\$33,155,414	\$40,077,427	\$45,910,699	\$49,553,493	\$56,864,927
<u>Licenses and Permits</u>					
3100 Licenses	109,162	115,080	105,408	112,991	107,403
3120 Dev/Improvement Permits	4,186,441	4,690,902	3,210,092	3,178,889	3,754,859
3140 Regulatory Permits	273,691	261,786	334,210	378,592	419,473
TOTALS	\$4,569,294	\$5,067,768	\$3,649,710	\$3,670,472	\$4,281,735
<u>Fines, Forfeitures, Penalties</u>					
3200 Community Appearance Penalties	259,780	242,795	197,942	407,553	317,149
3210 Law Enforcement Penalties	157,988	176,629	148,739	180,732	592,120
3240 Parking Penalties	302,578	344,756	273,171	319,308	352,854
3250 Other Penalties	202,591	204,333	205,049	192,310	200,002
TOTALS	\$922,937	\$968,513	\$824,901	\$1,099,903	\$1,462,125
<u>Use of Money & Property</u>					
3300 Investment Earnings	1,831,324	-238,982	1,044,926	1,019,418	1,019,418
3310 Sale of Real Property	1,184	18,179	123	361	0
3320 Sale of Personal Property	25,555	6,627	13,742	9,872	1,000
3330 Rental/Lease of Equipment	83,522	122,819	137,472	113,467	133,860
3350 Rental/Lease of Land and Space	378,802	416,185	423,664	525,734	685,858
3370 Rental/Lease of Buildings	421,121	512,236	435,460	407,481	590,537
TOTALS	\$2,741,508	\$837,064	\$2,055,387	\$2,076,333	\$2,430,673
<u>Revenue from Other Agencies</u>					
3010 Sales Tax	600,308	655,051	720,941	764,051	825,176
3400 State Grants	841,248	1,565,194	821,142	828,185	303,658

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
100 GENERAL FUND					
3440 State Tax Sharing	216,868	233,672	250,606	200,000	200,000
3460 Motor Vehicle License Fees	11,007,909	9,137,716	13,941,204	19,334,814	17,864,139
3470 State Subvention-Booking Fees	269,192	269,192	269,192	0	0
3480 State Reimbursements	2,926	5,428	4,485	4,240	4,240
3500 Federal Grants	2,554,912	2,617,845	2,215,218	3,642,895	3,677,904
3580 Federal Reimbursements	91,615	49,274	83,467	50,000	52,883
3600 Other Agency Grants	105,290	115,286	108,467	154,073	107,567
3690 Other Agency Revenue	865,992	955,276	1,145,566	1,237,017	1,368,566
TOTALS	\$16,556,260	\$15,603,934	\$19,560,288	\$26,215,275	\$24,404,133
<u>Charges for Services</u>					
3700 Zoning Fees	2,359,485	7,966,767	7,539,149	7,752,898	9,079,300
3720 Document Fees	25,797	24,904	27,698	38,284	56,726
3730 Plan Check Fees	1,693,248	1,614,866	1,760,972	1,775,800	2,120,929
3740 Inspection Fees	1,550,483	109,826	124,098	146,171	124,744
3750 Filing Fees	45,285	0	228	0	0
3760 Dev Agreement Fees	3,158,867	0	0	0	0
3770 Other Dev Fees	122,186	38,647	9,152	10,720	64,851
3800 Animal Shelter Contracts	7,359	5,540	6,655	7,000	191,396
3820 Information Systems Services	18,416	12,671	16,242	8,500	8,500
3830 Services to the Port District	1,053,659	919,332	953,058	569,281	550,781
3840 Youth Center Utilities Reimb	24,246	35,304	39,144	41,603	41,603
3900 Recreation Program Fees	598,324	736,773	757,219	849,036	1,657,145
3950 Class Admission Fees	241,980	277,439	309,698	338,837	576,011
3970 Referral Fees	53,466	44,018	41,589	60,000	208,381
4200 Staff Services Reimbursements	1,729,211	1,684,792	1,869,142	2,026,102	2,061,511
4300 Fees for Other Services	721,734	924,925	1,028,870	1,090,289	730,287
TOTALS	\$13,403,746	\$14,395,804	\$14,482,914	\$14,714,521	\$17,472,165
<u>Other Revenue</u>					
4410 DIF Reimbursements	1,552,538	1,379,332	1,620,897	1,635,483	1,269,171
4420 Transit Reimbursements	719,966	791,975	844,585	668,910	707,041
4430 Redev Agency Reimbursements	3,056,624	3,380,363	3,933,859	4,076,090	4,058,702
4440 Open Space/Assess Dist Reimb	1,042,910	1,345,418	1,660,065	1,604,500	1,755,865
4450 CIP Reimbursements	2,600,141	3,197,833	3,870,831	3,524,291	4,943,176
4460 CDBG/HOME Reimbursements	637,652	741,080	1,044,783	1,181,731	970,900
4480 Other City Funds Reimbursement	603,185	802,028	995,498	1,809,508	1,791,941
4600 Assessments	3,533	3,865	3,689	3,685	3,685
4700 Collection Charges	121,276	92,863	183,391	80,440	92,658
4800 Sale of Goods	50,103	55,026	51,440	64,147	83,865

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
100 GENERAL FUND					
4900 Other Revenue	3,143,052	3,942,909	3,229,578	1,805,412	1,689,971
TOTALS	\$13,530,980	\$15,732,692	\$17,438,616	\$16,454,197	\$17,366,975
<u>Transfers In</u>					
5221 Tfr In from Gas Tax Fund	2,559,533	3,102,012	3,096,211	3,858,091	4,269,058
5222 Tfr In from Fed Aid to Urb	0	332,154	0	0	0
5225 Tfr In from Traffic Signal	0	50,000	0	0	0
5231 Tfr In from Workers Comp Fund	447,045	0	0	0	0
5245 Tfr In from Traffic Safety	460,301	686,015	633,645	527,984	513,600
5256 Tfr In from Asset Seizure Fund	63,620	0	200,000	0	134,341
5261 Tfr In from CA Library Service	82,126	71,875	92,112	74,612	70,670
5262 Tfr In from Public Library	179,535	88,956	84,276	70,647	70,647
5271 Tfr In from Disaster Assist	0	323,140	0	0	0
5294 Tfr In from Sewer Service Rsv	6,485,503	7,376,486	7,961,050	8,791,847	9,055,602
5301 Tfr In from Storm Drain Rev	525,331	700,227	996,694	1,357,355	524,140
5313 Tfr in from CV Hsng Authority	0	0	0	147,000	0
5333 Tfr In frm CDBG	32,900	0	0	232,235	0
5391 Tfr In from Central Garage	25,000	27,500	29,562	31,188	32,124
5395 Tfr In from Central Stores	0	15,000	15,000	0	0
5402 Tfr In from Transit/CVT Fund	0	0	0	119,767	0
5471 Tfr In from 03 Ref COP Fund	2,250,000	0	0	0	0
5572 Tfr In from PFDIF-Civic Center	0	0	1,030,387	0	0
5573 Tfr In from PD Facility Remdl	0	447,428	0	0	0
5574 Tfr In from Corp Yard Relocate	0	120,160	334,546	0	0
5575 Tfr In from Lib East Territory	0	0	288,262	2,154,748	4,000,000
5576 Tfr In from Fire Supr Sys Expn	0	0	475,224	0	0
5611 Tfr In from RDA BF/TC I	385,443	385,443	385,443	15,000	15,450
5713 Tfr In from CIP Fund	0	0	797	0	0
5723 Tfr In from Bike Facilities Fd	0	0	0	31,734	0
5733 Tfr In from Swr Facility Repl	0	0	82,990	107,310	107,310
TOTALS	\$13,496,337	\$13,726,396	\$15,706,199	\$17,519,518	\$18,792,942
TOTAL - 100 GENERAL FUND	\$113,026,280	\$122,766,551	\$137,763,583	\$153,978,991	\$170,074,716

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
220 TRANSPORTATION FUNDS					
3010 Sales Tax	1,800,000	4,426,000	7,142,187	8,151,006	6,610,000
3300 Investment Earnings	617,134	-5,812	461,222	410,059	401,367
3400 State Grants	0	0	11,665	0	0
3440 State Tax Sharing	3,600,137	3,745,533	3,919,208	4,129,450	4,167,742
3500 Federal Grants	315,726	617,541	79,528	0	0
3770 Other Dev Fees	961,964	1,489,061	1,266,882	1,765,820	766,989
4440 Open Space/Assess Dist Reimb	0	0	24,302	0	0
4480 Other City Funds Reimbursement	2,600	0	0	0	0
4600 Assessments	898	0	0	0	0
4900 Other Revenue	320	0	0	0	0
TOTAL - 220 TRANSPORTATION FUNDS	\$7,298,779	\$10,272,323	\$12,904,994	\$14,456,335	\$11,946,098
222 FEDERAL AID TO URBAN FUND					
3300 Investment Earnings	15,236	-843	-1,566	0	0
TOTAL - 222 FEDERAL AID TO URBAN FUND	\$15,236	-\$843	-\$1,566	\$0	\$0
230 SN MIGUEL RANCH FISCAL DEFICIT FUND					
TOTAL - 230 SN MIGUEL RANCH FISCAL DEFICIT FUND	\$0	\$0	\$0	\$0	\$0
231 WORKERS COMPENSATION FUND					
4480 Other City Funds Reimbursement	0	0	0	50,000	50,000
4900 Other Revenue	2,305,257	3,146,883	3,785,506	3,184,642	3,045,633
TOTAL - 231 WORKERS COMPENSATION FUND	\$2,305,257	\$3,146,883	\$3,785,506	\$3,234,642	\$3,095,633
232 FLEXIBLE SPENDING ACCOUNT FUND					
4900 Other Revenue	187,386	190,861	215,979	0	0
TOTAL - 232 FLEXIBLE SPENDING ACCOUNT FUND	\$187,386	\$190,861	\$215,979	\$0	\$0
241 PARKING METER DISTRICT FUND					
3160 Other Permits	27,681	33,015	35,996	24,500	24,500
3240 Parking Penalties	69,067	65,830	46,939	79,218	82,387
3300 Investment Earnings	5,144	-2,259	3,405	2,741	2,741

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
3350 Rental/Lease of Land and Space	233,766	253,474	264,841	239,200	248,768
5000 Transfers In	3,729	0	0	0	0
TOTAL - 241 PARKING METER DISTRICT FUND	\$339,387	\$350,060	\$351,181	\$345,659	\$358,396

243 TOWN CTR I-PARKING DISTRICT FUND

3300 Investment Earnings	631	284	741	806	806
4390 Other Development Fees	13,197	0	0	0	0
TOTAL - 243 TOWN CTR I-PARKING DISTRICT FUND	\$13,828	\$284	\$741	\$806	\$806

245 PUBLIC SAFETY FUNDS

3210 Law Enforcement Penalties	515,448	524,342	512,006	517,734	513,600
3300 Investment Earnings	67,557	1,003	18,064	31,986	6,322
3400 State Grants	315,911	383,274	454,604	0	0
3500 Federal Grants	267,324	202,251	135,937	163,407	0
TOTAL - 245 PUBLIC SAFETY FUNDS	\$1,166,240	\$1,110,870	\$1,120,611	\$713,127	\$519,922

256 ASSET SEIZURE FUND

3300 Investment Earnings	802	-5,654	1,144	195	3,000
3320 Sale of Personal Property	8,666	0	0	0	0
3690 Other Agency Revenue	267,845	141,421	565,709	237,600	270,384
4900 Other Revenue	0	350	0	0	0
TOTAL - 256 ASSET SEIZURE FUND	\$277,313	\$136,117	\$566,853	\$237,795	\$273,384

260 LIBRARY/CULTURAL ARTS FUNDS

3300 Investment Earnings	6,502	-2,064	1,073	2,344	2,344
3400 State Grants	315,673	163,144	147,493	141,196	124,094
3440 State Tax Sharing	182,885	177,014	180,036	157,509	149,380
3500 Federal Grants	5,625	24,047	5,625	7,500	3,500
4900 Other Revenue	0	248	350	900	900
TOTAL - 260 LIBRARY/CULTURAL ARTS FUNDS	\$510,685	\$362,389	\$334,577	\$309,449	\$280,218

268 RECREATION GRANT FUNDS

3400 State Grants	1,184,888	587,788	255,255	621,528	540,180
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SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
TOTAL - 268 RECREATION GRANT FUNDS	\$1,184,888	\$587,788	\$255,255	\$621,528	\$540,180

269 RECREATION SOCIAL SERV GRANTS FUND

TOTAL - 269 RECREATION SOCIAL SERV GRANTS FUND	\$0	\$0	\$0	\$0	\$0
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271 FEDERAL DISASTER ASSIST FUND

3300 Investment Earnings	14,881	0	0	0	0
TOTAL - 271 FEDERAL DISASTER ASSIST FUND	\$14,881	\$0	\$0	\$0	\$0

273 POLICE DEPARTMENT GRANTS FUND

TOTAL - 273 POLICE DEPARTMENT GRANTS FUND	\$0	\$0	\$0	\$0	\$0
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280 CONSERVATION FUNDS

3300 Investment Earnings	675	1,762	-2,245	3,326	0
3400 State Grants	778,682	156,017	236,307	843,631	631,088
3500 Federal Grants	319,357	149,146	0	12,635	12,635
4900 Other Revenue	0	111	93	0	0
5000 Transfers In	3	0	0	0	0
TOTAL - 280 CONSERVATION FUNDS	\$1,098,717	\$307,036	\$234,155	\$859,592	\$643,723

290 SEWER FUNDS

3120 Dev/Improvement Permits	0	432,960	261,027	400,000	400,000
3210 Law Enforcement Penalties	200	1,500	0	0	0
3230 Environmental fines/Penalties	0	8,400	14,300	0	0
3300 Investment Earnings	1,796,501	-236,130	567,974	833,742	1,282,500
3320 Sale of Personal Property	115,668	0	0	0	0
3720 Document Fees	0	15	15	0	0
4000 Sewer Fees	23,291,026	27,668,062	25,026,618	28,186,200	29,111,322
4020 Storm Drain Fees	563,821	684,843	511,122	502,923	608,665
4040 Industrial Waste Fees	6,750	8,687	12,510	0	0
4100 Pump Station Fees	155,514	102,705	45,525	0	0
4450 CIP Reimbursements	276,337	383,040	183,638	302,417	124,901
4600 Assessments	51,463	10,088	974	0	0

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
4700 Collection Charges	136,775	142,066	149,948	293,299	305,031
5000 Transfers In	4,605,000	6,600,000	5,912,115	4,697,492	835,281
TOTAL - 290 SEWER FUNDS	\$30,999,055	\$35,806,236	\$32,685,766	\$35,216,073	\$32,667,700

310 HOUSING PROGRAM FUNDS

3000 Property Tax	1,451,691	1,950,856	1,675,273	1,677,292	1,876,420
3300 Investment Earnings	130,973	46,652	198,754	94,371	90,433
3350 Rental/Lease of Land and Space	32,624	33,592	30,600	32,590	26,100
3400 State Grants	0	0	1,600	0	0
3500 Federal Grants	0	0	0	174,180	86,993
4300 Fees for Other Services	0	0	0	0	59,442
4480 Other City Funds Reimbursement	238,000	2,000	2,600	1,662,831	0
4900 Other Revenue	19,835	42,196	99,581	181,717	0
5000 Transfers In	306,090	6,332	4,259	999	2,500
TOTAL - 310 HOUSING PROGRAM FUNDS	\$2,179,213	\$2,081,628	\$2,012,667	\$3,823,980	\$2,141,888

320 COMM DEV BLOCK GRANT FUNDS

3300 Investment Earnings	48,731	24,527	20,905	34,354	34,354
3500 Federal Grants	2,619,149	2,502,788	3,555,819	9,402,627	3,032,384
4900 Other Revenue	6,095	650	25	0	0
5000 Transfers In	471,090	0	170,000	0	0
TOTAL - 320 COMM DEV BLOCK GRANT FUNDS	\$3,145,065	\$2,527,965	\$3,746,749	\$9,436,981	\$3,066,738

350 OPEN SPACE DISTRICT FUNDS

3300 Investment Earnings	298,627	84,420	237,682	5,504	0
4300 Fees for Other Services	12,778	0	0	0	0
4440 Open Space/Assess Dist Reimb	0	0	-46	0	0
4600 Assessments	4,377,001	5,426,752	5,143,149	7,877,602	10,118,109
4900 Other Revenue	1,193	9,446	0	0	0
TOTAL - 350 OPEN SPACE DISTRICT FUNDS	\$4,689,599	\$5,520,618	\$5,380,785	\$7,883,106	\$10,118,109

390 FLEET MGMT INTERNAL SERVICE

3300 Investment Earnings	133,385	106,555	124,436	118,207	118,207
3320 Sale of Personal Property	0	0	216	50,000	50,000
4420 Transit Reimbursements	515,327	686,826	755,399	987,391	911,760

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
4480 Other City Funds Reimbursement	0	26,178	48,378	0	0
4900 Other Revenue	4,842,183	4,915,645	5,099,267	4,674,452	4,371,544
5000 Transfers In	223	0	0	0	0
TOTAL - 390 FLEET MGMT INTERNAL SERVICE	\$5,491,118	\$5,735,204	\$6,027,696	\$5,830,050	\$5,451,511

393 TECHNOLOGY REPLACEMENT FUND

3300 Investment Earnings	56,066	42,082	48,717	47,716	47,716
4000 Sewer Fees	0	0	144	0	0
4900 Other Revenue	647,200	539,701	540,100	539,700	269,850
TOTAL - 393 TECHNOLOGY REPLACEMENT FUND	\$703,266	\$581,783	\$588,961	\$587,416	\$317,566

395 STORES INVENTORY FUND

3300 Investment Earnings	3,132	1,312	1,102	919	1,846
4900 Other Revenue	168,661	155,467	147,816	128,891	0
TOTAL - 395 STORES INVENTORY FUND	\$171,793	\$156,779	\$148,918	\$129,810	\$1,846

400 TRANSIT FUNDS

3300 Investment Earnings	118,056	20,715	56,485	52,058	51,541
3320 Sale of Personal Property	0	0	0	5,976	0
3400 State Grants	3,610,309	3,805,056	4,231,446	4,950,750	4,833,587
3690 Other Agency Revenue	0	0	1,971,311	0	0
3700 Zoning Fees	0	0	310,332	375,132	0
4300 Fees for Other Services	2,319,322	2,525,349	2,425,531	2,423,344	2,423,344
4900 Other Revenue	17,907	115,549	19,049	0	0
TOTAL - 400 TRANSIT FUNDS	\$6,065,594	\$6,466,669	\$9,014,154	\$7,807,260	\$7,308,472

420 CHULA VISTA NATURE CENTER

TOTAL - 420 CHULA VISTA NATURE CENTER	\$0	\$0	\$0	\$0	\$0
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440 DEBT SERVICE - CITY FUNDS

3300 Investment Earnings	7,882	-22	453	0	0
5000 Transfers In	5,588,221	2,527,367	2,607,914	2,894,347	3,076,564

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
TOTAL - 440 DEBT SERVICE - CITY FUNDS	\$5,596,103	\$2,527,345	\$2,608,367	\$2,894,347	\$3,076,564

470 DEBT SERV-CV PUBLIC FIN AUTH FUND

3300 Investment Earnings	130,488	381,251	446,986	133,950	0
4900 Other Revenue	11,506,787	0	37,275,254	3,141,036	0
5000 Transfers In	2,405,317	3,259,461	5,288,438	7,857,252	9,912,733
TOTAL - 470 DEBT SERV-CV PUBLIC FIN AUTH FUND	\$14,042,592	\$3,640,712	\$43,010,678	\$11,132,238	\$9,912,733

500 ASSESS DIST IMPROVEMENT FUNDS

3300 Investment Earnings	64,461	2,625	32,393	36,777	0
4340 Transportation DIF	0	0	618,422	90,749	0
4600 Assessments	9,811	9,162	11,947	68,796	8,937
TOTAL - 500 ASSESS DIST IMPROVEMENT FUNDS	\$74,272	\$11,787	\$662,762	\$196,322	\$8,937

540 SEWER DIF FUNDS

3300 Investment Earnings	767,918	-72,546	374,337	381,087	381,087
4350 Sewer/Drainage DIF	1,130,378	1,454,153	1,418,319	1,486,700	1,486,700
TOTAL - 540 SEWER DIF FUNDS	\$1,898,296	\$1,381,607	\$1,792,656	\$1,867,787	\$1,867,787

560 PUBLIC FACILITIES DIF

3300 Investment Earnings	1,076,488	345,798	800,027	1,000,474	1,030,775
4330 Public Facility DIF	13,969,754	16,607,653	13,019,244	10,824,873	13,537,430
4480 Other City Funds Reimbursement	147	0	0	3,046,293	0
4900 Other Revenue	0	885	0	25,179	0
5000 Transfers In	1,037,810	0	6,820,450	0	0
TOTAL - 560 PUBLIC FACILITIES DIF	\$16,084,199	\$16,954,336	\$20,639,721	\$14,896,819	\$14,568,205

580 OTHER DIF FUND

3300 Investment Earnings	74,522	15,719	67,361	75,732	61,539
4380 Otay R. Pedestrian Bridge DIF	568,731	553,333	404,112	1,084,714	1,082,105
TOTAL - 580 OTHER DIF FUND	\$643,253	\$569,052	\$471,473	\$1,160,446	\$1,143,644

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
590 TRANSPORTATION DIF FUNDS					
3300 Investment Earnings	1,311,941	224,260	1,576,185	602,160	614,849
3440 State Tax Sharing	2,336,658	0	0	0	0
4340 Transportation DIF	4,045,511	5,429,628	1,510,244	4,132,345	1,000,000
4410 DIF Reimbursements	0	0	394,276	0	0
4900 Other Revenue	335,000	0	3,364,705	85,000	0
5000 Transfers In	0	0	12,470,570	0	0
TOTAL - 590 TRANSPORTATION DIF FUNDS	\$8,029,110	\$5,653,888	\$19,315,980	\$4,819,505	\$1,614,849
600 REDEVELOPMENT AGENCY FUNDS					
3000 Property Tax	2,242,516	3,978,613	2,753,695	2,926,754	4,105,390
3300 Investment Earnings	1,655,382	416,235	1,910,274	1,463,175	303,091
3310 Sale of Real Property	0	0	639,050	0	0
4360 Bayfront Fine Arts Fee	659	6,874	0	0	0
4480 Other City Funds Reimbursement	365,782	467,389	89,724	0	0
4900 Other Revenue	4,587	152,742	769,076	0	0
5000 Transfers In	0	0	675,000	2,312,260	4,522,983
TOTAL - 600 REDEVELOPMENT AGENCY FUNDS	\$4,268,926	\$5,021,853	\$6,836,819	\$6,702,189	\$8,931,464
670 SW TAX AGREEMENT FUNDS					
3000 Property Tax	714,146	734,166	840,161	1,015,418	997,052
3300 Investment Earnings	17,339	4,290	20,406	18,707	21,295
TOTAL - 670 SW TAX AGREEMENT FUNDS	\$731,485	\$738,456	\$860,567	\$1,034,125	\$1,018,347
680 DEBT SERV - REDEV AGENCY FUNDS					
3000 Property Tax	3,414,492	3,653,939	3,670,208	3,866,691	3,739,984
3300 Investment Earnings	314,930	184,185	206,021	218,374	238,000
5000 Transfers In	11,514,723	750,300	2,594,685	6,354,570	5,581,941
TOTAL - 680 DEBT SERV - REDEV AGENCY FUNDS	\$15,244,145	\$4,588,424	\$6,470,914	\$10,439,635	\$9,559,925
700 MISCELLANEOUS CIP FUNDS					
3060 Residential Construction Tax	1,301,814	1,664,625	1,063,050	1,200,000	1,200,000
3300 Investment Earnings	1,708,476	1,744,963	1,384,903	968,884	1,074,087
3400 State Grants	18,267	112,050	0	0	0

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
3600 Other Agency Grants	0	0	0	88,300	64,000
3690 Other Agency Revenue	213,081	0	0	0	0
4370 Park Acquisition & Develop Fee	0	19,980,662	5,654,987	13,330,770	1,400,000
4900 Other Revenue	0	0	120,000	17,283,964	100,000
5000 Transfers In	0	18,230	32,524,318	0	0
TOTAL - 700 MISCELLANEOUS CIP FUNDS	\$3,241,638	\$23,520,530	\$40,747,258	\$32,871,918	\$3,838,087

725 INDUSTRIAL DEV AUTHORITY FUND

3300 Investment Earnings	356	221	294	191	0
TOTAL - 725 INDUSTRIAL DEV AUTHORITY FUND	\$356	\$221	\$294	\$191	\$0

733 SEWER FACILITY REPLACEMENT FUND

3300 Investment Earnings	206,557	36,848	163,004	194,909	212,509
4000 Sewer Fees	599,180	579,817	504,706	1,143,400	1,322,950
5000 Transfers In	0	0	0	179,277	186,877
TOTAL - 733 SEWER FACILITY REPLACEMENT FUND	\$805,737	\$616,665	\$667,710	\$1,517,586	\$1,722,336

735 TRANSPORTATION PARTNERSHIP FUND

3300 Investment Earnings	879	-17,203	8,498	7,494	0
3440 State Tax Sharing	1,000,000	0	0	0	0
TOTAL - 735 TRANSPORTATION PARTNERSHIP FUND	\$1,000,879	-\$17,203	\$8,498	\$7,494	\$0

736 OTHER TRANSPORTATION PROGRAMS FUND

3300 Investment Earnings	0	0	13,786	1,899	0
3500 Federal Grants	0	0	8,338,471	1,851,357	0
5000 Transfers In	0	0	0	0	1,680,000
TOTAL - 736 OTHER TRANSPORTATION PROGRAMS FUND	\$0	\$0	\$8,352,257	\$1,853,256	\$1,680,000

737 TRANS EQUITY ACT - 21 FUND

3300 Investment Earnings	0	0	-82,736	-66,088	0
3500 Federal Grants	1,072,238	646,428	5,054,907	0	0
TOTAL - 737 TRANS EQUITY ACT - 21 FUND	\$1,072,238	\$646,428	\$4,972,171	-\$66,088	\$0

SCHEDULE OF REVENUES

FUND / ACCOUNT	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 PROJECTED	FY 2007 ESTIMATED
738 CAL TRANS STIP FUND					
3300 Investment Earnings	0	0	-9,856	0	0
3400 State Grants	0	0	0	86,625	86,625
3500 Federal Grants	0	0	1,145,000	0	0
TOTAL - 738 CAL TRANS STIP FUND	\$0	\$0	\$1,135,144	\$86,625	\$86,625
739 TRAFFIC CONGESTION RELIEF FUND					
3300 Investment Earnings	28,657	-20,111	-1,610	3,774	0
3400 State Grants	498,584	0	0	697,496	0
TOTAL - 739 TRAFFIC CONGESTION RELIEF FUND	\$527,241	-\$20,111	-\$1,610	\$701,270	\$0
862 OTHER DEPOSITS FUND					
TOTAL - 862 OTHER DEPOSITS FUND	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL ALL FUNDS	<u>\$254,144,050</u>	<u>\$263,941,191</u>	<u>\$375,689,224</u>	<u>\$337,588,265</u>	<u>\$307,836,409</u>